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**KANSAS OFFICE of**  
**REVISOR of STATUTES**  
**LEGISLATURE of THE STATE of KANSAS**  
*Legislative Attorneys transforming ideas into legislation.*

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300 SW TENTH AVENUE ■ SUITE 24-E ■ TOPEKA, KS 66612 ■ (785) 296-2321

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**MEMORANDUM**

To: House Committee on Judiciary  
From: Office of Revisor of Statutes  
Date: March 17, 2025  
Subject: Bill Brief for SB 237 (As Amended by Senate Committee of the Whole)

Senate Bill 237 requires the court to consider the value of individual retirement plan accounts in determining the amount to be paid for child support if a person loses income for certain reasons, mandates the use of such accounts to pay child support arrearages in certain circumstances, and eliminates the exemption of individual retirement accounts and similar retirement instruments from claims to fulfill child support obligations.

Section 1 amends K.S.A. 23-3002, the statute about determining the amount to be paid for child support. Current law provides that the court shall follow the Kansas child support guidelines. This bill, as amended, adds that the court shall take into consideration and shall order the use of the total value of any individual retirement plan account if the person has experienced a loss of income or termination from employment due to loss, revocation, suspension or surrender of a professional license because of professional misconduct or voluntary underemployment.

The bill, as amended, provides that if a parent accumulates a child support arrearage and experiences a loss of income or termination from employment due to the circumstances above, the court shall, upon the occurrence of a distributable event as defined by the terms of the qualified plan, order the use of individual retirement plan accounts to pay the arrearage with a one-time lump-sum distribution until (1) all funds in such accounts are exhausted or (2) the parent establishes other means to satisfy the child support obligations. Claims for child support against individual retirement plan accounts shall (1) not require a plan to make any distributions that are not otherwise authorized by the terms of the plan, (2) be subject to early withdrawal penalties and taxable income as a distribution, and (3) be executed through direct payment from the retirement account through the Kansas payment center

Section 2 amends K.S.A. 23-3005, the statute that governs modification of a child support order. Current law authorizes the court to modify an order within three years of the date of the original order when a material change in circumstance is shown. This bill would provide that, as used in this section, a "material change in circumstance" shall not include a loss of income or termination from employment due to (1) loss, revocation, suspension or surrender of a professional license because of professional misconduct or (2) voluntary underemployment.

Section 3 amends K.S.A. 60-2308, the statute that exempts certain pension and retirement moneys from various claims and orders. Subsection (c) is amended to provide that retirement plans that are qualified under section 401(a), 401(k), 403(a), 403(b), 408, 408A or 409 of the federal internal revenue code of 1986 or any similar retirement instruments shall not be exempt from claims under qualified domestic relations orders or child support orders issued under article 30 of chapter 23 of the Kansas Statutes Annotated.

The bill would take effect from and after publication in the Kansas register.