

February 4, 2026

The Honorable Brenda Dietrich, Chairperson
Senate Committee on Financial Institutions and Insurance
300 SW 10th Avenue, Room 546-S
Topeka, Kansas 66612

Dear Senator Dietrich:

SUBJECT: Fiscal Note for SB 435 by Senate Committee on Financial Institutions and Insurance

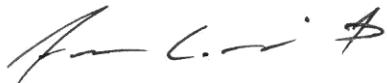
In accordance with KSA 75-3715a, the following fiscal note concerning SB 435 is respectfully submitted to your committee.

SB 435 would update and align statutes to reflect current KPERS administrative practices and eliminate conflicting provisions. Current law contains three separate statutes governing working after retirement for state and local election officials; however, two of the statutes were enacted in the 2000 Legislative Session and established rules different from the comprehensive provisions passed in the 2017 Legislative Session. Because of this, the same group of KPERS members is subject to multiple, inconsistent rules regarding working after retirement. SB 435 would resolve this conflict.

The bill would resolve a conflict of laws and practice regarding Kansas Police and Firemen's Retirement System (KP&F) employer contribution rates when employers affiliate for future service or for both past and future service. Finally, current law requires the KPERS Board of Trustees to elect a chairperson, who then appoints vice-chairperson. The bill would allow the Board to elect both the chairperson and vice-chairperson.

According to KPERS, the enactment of SB 435 would be considered technical in nature and would have no fiscal effect on actuarial costs, member benefits, or agency administrative costs.

Sincerely,



Adam C. Proffitt
Director of the Budget

cc: Jarod Waltner, KPERS