

January 31, 2011

The Honorable Tim Owens, Chairperson
Senate Committee on Judiciary
Statehouse, Room 559-S
Topeka, Kansas 66612

Dear Senator Owens:

SUBJECT: Fiscal Note for SB 44 by Senate Committee on Judiciary

In accordance with KSA 75-3715a, the following fiscal note concerning SB 44 is respectfully submitted to your committee.

Under current law, a gift of real or personal property to a spouse is considered joint property. SB 44 would allow a gift to a spouse to be considered sole and separate property, unless there is fraud involved.

SB 44 would have no fiscal effect.

Sincerely,



Steven J. Anderson, CPA, MBA
Director of the Budget

cc: Steve Neske, Revenue
Linda Bundy, Banking
Mary Rinehart, Judiciary