

STATE OF KANSAS
HOUSE OF REPRESENTATIVES



THE CAPITOL
STATE CAPITOL, ROOM 258-W
TOPEKA, KANSAS 66612
(785) 296-7388
susan.estes@house.ks.gov

THE DISTRICT
P.O. Box 781244
WICHITA, Ks 67278-1244
(316) 371-0800

SUSAN O. ESTES
REPRESENTATIVE, 87TH DISTRICT

Adam Smith
Chairman, House Taxation Committee

HB 2757

Tuesday, February 20, 2026
3:30 346-S

Proponent

Thank you, Chairman Smith and members of the Committee for allowing me to testify in support of HB 2757. The bill allows prospective adoptive parents to open accounts to save for eligible adoption expenses.

Many people have saved diligently for many years to adopt. Others have found themselves only able to adopt when they receive an inheritance or other unexpected financial resources. Meanwhile, children wait and wait for their forever home. Creating adoption savings accounts seemed a simple yet meaningful way to assist with expenses. The chart below provides a snapshot of adoption in Kansas.

	Foster Care System	Private Agency	Lawyer
Rough cost	\$3,600	\$43,000	\$15,000-\$25,000
State Reimbursement ¹	Up to \$500 a month based on special needs ²	Up to \$500 a month based on special needs	Up to \$500 a month based on special needs
Federal Reimbursement ³	up to 15,950 for related expenses	up to 15,950 for related expenses	up to 15,950 for related expenses

It may be helpful to the Committee to know the definition of eligible expenses was taken from preexisting statutory language surrounding adoption. This approach has the benefit of using a definition that is already in place and well understood.

¹ https://www.dcf.ks.gov/services/PPS/Documents/PPM_Forms/Appendices/Appendix_6B.pdf

² Note: Rarely granted to children outside of DCF

³ <https://www.irs.gov/taxtopics/tc607>

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Based on feedback a balloon amendment has been drawn to adjust two items. First, certificates of deposit (CD) need to be added as an exception to owning more than one account on page 2 lines 30 and 31 because each CD is technically an account. Second, feedback indicates a desire to define eligible adoptions as those occurring in the United States and its territories, not just Kansas, which is found on page 3 lines 42 and 43.

Thank you again for the opportunity to testify. I'll stand for questions at the appropriate time.