

STATE OF KANSAS  
HOUSE OF REPRESENTATIVES



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**SUSAN O. ESTES**  
REPRESENTATIVE, 87TH DISTRICT

Sen. Caryn Tyson  
Chairman, Senate Committee on Assessment and Taxation

SB 494

Tuesday, March 19, 2024  
9:30 548-S

**Proponent**

Thank you, Chairman Tyson and members of the Committee for allowing me to testify in support of SB 494. 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 windfall. 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 <sup>1</sup>   | Up to \$500 a month based on special needs <sup>2</sup> | Up to \$500 a month based on special needs | Up to \$500 a month based on special needs |
| Federal Reimbursement <sup>3</sup> | 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. Also, the bill was modeled after the first-time homebuyer

<sup>1</sup> [https://www.dcf.ks.gov/services/PPS/Documents/PPM\\_Forms/Appendices/Appendix\\_6B.pdf](https://www.dcf.ks.gov/services/PPS/Documents/PPM_Forms/Appendices/Appendix_6B.pdf)

<sup>2</sup> Note: Rarely granted to children outside of DCF

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

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bill and amendments thereto, which will reduce confusion as well as workload for the State Treasurer's office.

The House amended HB 2757 to address three concerns. First, each Certificate of Deposit (CDs) is a separate account thus it is necessary to allow multiple CD accounts. Second, there was strong support to allow Kansas families to adopt children who are not in Kansas. Finally, the Committee proposed raising the financial limits as families often have much less time to save to adopt than if they are saving to buy their first home. The House amendment is attached for your consideration.

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