

KANSAS OFFICE *of*  
**REVISOR *of* STATUTES**

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**MEMORANDUM**

To: Chairman Johnson and members of the House Committee on Insurance and Pensions

From: Office of Revisor of Statutes

Date: March 15, 2021

Subject: **SB 86-Conforming certain KPERS provisions with the federal CARES act.**

Senate Bill No. 86 was requested for introduction by the KPERS board of trustees during the Joint Committee on Pensions, Investments and Benefits meeting on December 2, 2020. The bill amends K.S.A. 74-49,123, the section of the KPERS act that concerns the applicability of certain federal internal revenue code provisions to the retirement system.

The bill amends subsection (c)(3)(A) by requiring a member to receive benefits at the later of April 1 of the calendar year following the calendar year in which the member reaches age 72, or 70<sup>1/2</sup> if the member was born before July 1, 1949, or April 1 of the calendar year following the calendar year in which the member terminates employment. This amendment is to conform this subsection with the amendments made to section 401(a)(9) of the federal internal revenue code by the federal CARES act.

Under current law, the required distribution of benefits to a member occurs at the later of the April 1 of the calendar year following the calendar year in which the member reaches age is 70<sup>1/2</sup> or April 1 of the calendar year following the calendar year in which the member terminates employment.

The bill becomes effective upon publication in the statute book.

The Senate made no amendments to the bill and passed the bill 39-0 on March 2, 2021.