

59-6a207. Surviving spouse's property and nonprobate transfers to others. (a) Except to the extent included in the augmented estate under K.S.A. 59-6a204 or K.S.A. 59-6a206, and amendments thereto, the value of the augmented estate includes the value of:

(1) Property that was owned by the decedent's surviving spouse at the decedent's death, including:

(A) The surviving spouse's fractional interest in property held in joint tenancy with the right of survivorship;

(B) the surviving spouse's ownership interest in property or accounts held in coownership registration with the right of survivorship; and

(C) property that passed to the surviving spouse by reason of the decedent's death, but not including the spouse's right to homestead or homestead allowance, family allowance, or payments under the federal social security system; and

(2) property that would have been included in the surviving spouse's nonprobate transfers to others, other than the spouse's fractional and ownership interests include[d]under subparagraphs (a)(1)(A) and (B), had the spouse been the decedent.

(b) Property included under this section is valued at the decedent's death, taking the fact that the decedent predeceased the spouse into account, but, for purposes of subparagraphs (a)(1)(A) and (B), the values of the spouse's fractional and ownership interests are determined immediately before the decedent's death if the decedent was then a joint tenant or coowner of the property or accounts. For purposes of subparagraph (a)(2), proceeds of insurance that would have been included in the spouse's nonprobate transfers to others under subsection (a)(4) of K.S.A. 59-6a205, and amendments thereto, are not valued as if such spouse were deceased.

(c) The value of property included under this section is reduced by enforceable demands against the surviving spouse.

History: L. 1994, ch. 132, § 7; L. 1996, ch. 53, § 5; July 1.