

109TH CONGRESS
1ST SESSION

H. R. 347

To amend the Internal Revenue Code of 1986 to provide that the credit for adoption expenses shall be permanent and to repeal the 5-year limitation on carryforwards of unused credit.

IN THE HOUSE OF REPRESENTATIVES

JANUARY 25, 2005

Mr. PLATTS introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to provide that the credit for adoption expenses shall be permanent and to repeal the 5-year limitation on carryforwards of unused credit.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. ADOPTION EXPENSE CREDIT MADE PERMA-**
4 **NENT; REPEAL OF CARRYFORWARD LIMIT.**

5 (a) CREDIT MADE PERMANENT.—Title IX of the
6 Economic Growth and Tax Relief Reconciliation Act of
7 2001 shall not apply to the amendments made by section
8 202 of such Act.

1 (b) REPEAL OF CARRYFORWARD LIMIT.—

2 (1) IN GENERAL.—Subsection (c) of section 23
3 of such Code is amended by striking the last 2 sen-
4 tences.

5 (2) EFFECTIVE DATE.—The amendment made
6 by paragraph (1) shall apply to taxable years begin-
7 ning after the date of the enactment of this Act.

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