

109TH CONGRESS
1ST SESSION

H. R. 4092

To amend the Internal Revenue Code of 1986 to allow an additional credit against income tax for the adoption of an older child.

IN THE HOUSE OF REPRESENTATIVES

OCTOBER 20, 2005

Ms. BEAN (for herself and Ms. HART) 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 allow an additional credit against income tax for the adoption of an older child.

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. SHORT TITLE.**

4 This Act may be cited as the “Advocates Dedicated
5 to Older Child Parental Tax Credit (ADOPT) Act of
6 2005”.

7 **SEC. 2. OLDER CHILD ADOPTION TAX CREDIT.**

8 (a) IN GENERAL.—Subsection (a) of section 23 of the
9 Internal Revenue Code of 1986 (relating to adoption ex-

1 penses) is amended by inserting at the end the following
 2 new paragraph:

3 “(4) CREDIT FOR ADOPTION OF QUALIFIED
 4 OLDER CHILD REGARDLESS OF EXPENSES.—In the
 5 case of an adoption of a qualified older child by a
 6 taxpayer which becomes final during a taxable year,
 7 the taxpayer shall be treated as having paid, for
 8 each taxable year during the older child credit allow-
 9 ance period, qualified adoption expenses with respect
 10 to such adoption in an amount equal to \$2,000.”.

11 (b) DOLLAR LIMITATION NOT APPLICABLE.—Sub-
 12 section (b)(1) of such section of such Code is amended
 13 by inserting “(without regard to paragraph (4) of such
 14 subsection)” after “subsection (a)”.

15 (c) INCOME LIMITATION NOT APPLICABLE.—Sub-
 16 section (b)(2)(A) of such section of such Code is amended
 17 by inserting “paragraph (4) of such subsection and” be-
 18 fore “subsection (c)”.

19 (d) DEFINITIONS.—Subsection (d) of such section of
 20 such Code is amended by inserting at the end the following
 21 new paragraphs:

22 “(4) QUALIFIED OLDER CHILD.—The term
 23 ‘qualified older child’ means an eligible child who
 24 has attained age 9 on or before the date on which

1 the legal adoption of such child by the taxpayer be-
2 comes final.

3 “(5) OLDER CHILD CREDIT ALLOWANCE PE-
4 RIOD.—In the case of an adoption of a qualified
5 older child by a taxpayer, the term ‘older child credit
6 allowance period’ means the taxable years—

7 “(A) beginning after the taxable year dur-
8 ing which the adoption of the qualified older
9 child by the taxpayer becomes final, and

10 “(B) ending before the taxable year during
11 which the qualified older child has attained age
12 19.”.

13 (e) ADJUSTMENTS FOR INFLATION.—Subsection (h)
14 of such section of such Code is amended—

15 (1) by striking “subsection (a)(3)” and insert-
16 ing “paragraphs (3) and (4) of subsection (a)”, and
17 (2) by amending paragraph (2) to read as fol-
18 lows:

19 “(2) the cost-of-living adjustment determined
20 under section 1(f)(3) for the calendar year in which
21 the taxable year begins, determined—

22 “(A) in the case of the dollar amounts in
23 subsection (a)(3) and paragraphs (1) and
24 (2)(A)(i) of subsection (b), by substituting ‘cal-

1 endar year 2001’ for ‘calendar year 1992’ in
2 subparagraph (B) thereof, and

3 “(B) in the case of the dollar amount in
4 subsection (a)(4), by substituting ‘calendar year
5 2005’ for ‘calendar year 1992’ in subparagraph
6 (B) of such section 1(f)(3).”.

7 (f) EFFECTIVE DATE.—The amendments made by
8 this section shall apply to taxable years beginning after
9 December 31, 2005.

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