

111TH CONGRESS
2D SESSION

H. R. 5251

To amend the Internal Revenue Code of 1986 to allow a credit against
tax for birth mothers whose children are adopted.

IN THE HOUSE OF REPRESENTATIVES

MAY 6, 2010

Mrs. SCHMIDT (for herself, Mr. CAO, Mr. LAMBORN, and Mr. WILSON of
South Carolina) 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 a
credit against tax for birth mothers whose children are
adopted.

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 “Motherhood Fairness
5 Act of 2010”.

6 **SEC. 2. CREDIT FOR BIRTH MOTHERS WHOSE CHILDREN**
7 **ARE ADOPTED.**

8 (a) ALLOWANCE OF CREDIT.—Subsection (c) of sec-
9 tion 24 of the Internal Revenue Code of 1986 (defining

1 qualifying child) is amended by adding at the end the fol-
 2 lowing new paragraph:

3 “(3) SPECIAL RULE FOR BIRTH MOTHER
 4 WHOSE CHILD IS ADOPTED.—

5 “(A) IN GENERAL.—In the case of a tax-
 6 payer who is a qualified birth mother with re-
 7 spect to a child, the term ‘qualifying child’
 8 means the child born, and formally placed for
 9 adoption, during the taxable year.

10 “(B) QUALIFIED BIRTH MOTHER.—For
 11 purposes of subparagraph (A), the term ‘quali-
 12 fied birth mother’ means an individual who
 13 gives birth to the child described in subpara-
 14 graph (A).

15 “(C) CREDIT ALLOWED TO BOTH BIRTH
 16 MOTHER AND ADOPTIVE PARENT.—Notwith-
 17 standing paragraph (1) and section 152(c), the
 18 credit under subsection (a) with respect to a
 19 child described in subparagraph (A) for the tax-
 20 able year shall be allowed to both the qualified
 21 birth mother of such child and the taxpayer
 22 who adopts such child.”.

23 (b) IDENTIFICATION.—Subsection (e) of section 24 of
 24 such Code is amended by adding at the end the following:
 25 “For purposes of the preceding sentence, the Secretary

1 shall issue guidance on appropriate identification of chil-
2 dren with respect to whom a credit is allowed under this
3 section by reason of subsection (c)(3).”.

4 (c) EFFECTIVE DATE.—The amendments made by
5 this section shall apply to taxable years beginning after
6 December 31, 2009.

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