

113TH CONGRESS
1ST SESSION

H. R. 2332

To amend the Internal Revenue Code of 1986 to recognize Indian tribal governments for purposes of determining under the adoption credit whether a child has special needs.

IN THE HOUSE OF REPRESENTATIVES

JUNE 12, 2013

Mr. KILMER (for himself, Mr. KIND, Mr. MARKEY, Ms. MOORE, Mr. HECK of Washington, Mr. LARSEN of Washington, Mr. BECERRA, Mr. CÁRDENAS, Ms. MCCOLLUM, Mr. BLUMENAUER, Mr. HONDA, Ms. HANABUSA, Mr. POCAN, Ms. SLAUGHTER, Mr. COLE, Mr. KEATING, Mr. HASTINGS of Florida, Mr. GRIMM, Mr. CONYERS, Mr. MORAN, and Mr. YOUNG of Alaska) 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 recognize Indian tribal governments for purposes of determining under the adoption credit whether a child has special needs.

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 “Adoption Tax Credit
5 Tribal Parity Act of 2013”.

1 **SEC. 2. RECOGNIZING INDIAN TRIBAL GOVERNMENTS FOR**
2 **PURPOSES OF DETERMINING UNDER THE**
3 **ADOPTION CREDIT WHETHER A CHILD HAS**
4 **SPECIAL NEEDS.**

5 (a) IN GENERAL.—Paragraph (3) of section 23(d) of
6 the Internal Revenue Code of 1986 (defining child with
7 special needs) is amended—

8 (1) in subparagraph (A), by inserting “or In-
9 dian tribe (as defined in section 7871(c)(3)(E))”
10 after the words “a State”; and

11 (2) in subparagraph (B), by inserting “or In-
12 dian tribe” after the words “such State”.

13 (b) EFFECTIVE DATE.—The amendment made by
14 subsection (a) shall apply to taxable years beginning after
15 the date of the enactment of this Act.

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