

114TH CONGRESS
1ST SESSION

S. 835

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 SENATE OF THE UNITED STATES

MARCH 23, 2015

Ms. HEITKAMP (for herself and Mr. INHOFE) introduced the following bill;
which was read twice and referred to the Committee on Finance

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 “Tribal Adoption Parity
5 Act”.

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 tribal government” after the words “a State”;
10 and

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

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

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