

103^D CONGRESS
1ST SESSION

H. R. 563

To amend the Internal Revenue Code of 1986 to allow a deduction for adoption expenses.

IN THE HOUSE OF REPRESENTATIVES

JANUARY 25, 1993

Mr. DORNAN of California 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 deduction for adoption expenses.

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. DEDUCTION FOR CERTAIN ADOPTION EX-**
4 **PENSES.**

5 (a) GENERAL RULE.—Part VII of subchapter B of
6 chapter 1 of the Internal Revenue Code of 1986 (relating
7 to additional itemized deductions for individuals) is
8 amended by redesignating section 220 as section 221 and
9 inserting after section 219 the following new section:

1 **“SEC. 220. CERTAIN ADOPTION EXPENSES.**

2 “(a) ALLOWANCE OF DEDUCTION.—In the case of an
3 individual, there shall be allowed as a deduction for the
4 taxable year the amount of the qualified adoption expenses
5 paid or incurred by the taxpayer during such taxable year.

6 “(b) LIMITATIONS.—

7 “(1) MAXIMUM DOLLAR AMOUNT.—The aggregate
8 amount of adoption expenses which may be
9 taken into account under subsection (a) with respect
10 to the adoption of a child shall not exceed \$1,500.

11 “(2) DENIAL OF DOUBLE BENEFIT.—

12 “(A) IN GENERAL.—No deduction shall be
13 allowable under subsection (a) for any expense
14 for which a deduction or credit is allowable
15 under any other provision of this chapter.

16 “(B) GRANTS.—No deduction shall be al-
17 lowable under subsection (a) for any expenses
18 paid from funds received under any Federal,
19 State, or local program.

20 “(c) QUALIFIED ADOPTION EXPENSES.—For pur-
21 poses of this section, the term ‘qualified adoption ex-
22 penses’ means reasonable and necessary adoption fees,
23 court costs, attorneys fees, and other expenses which are
24 directly related to the legal adoption of a child by the tax-
25 payer and which are not incurred in violation of State or
26 Federal law.”

1 (b) DEDUCTION ALLOWED WHETHER OR NOT TAX-
2 PAYER ITEMIZES DEDUCTIONS.—Subsection (a) of section
3 62 of such Code is amended by adding at the end thereof
4 the following new paragraph:

5 “(14) ADOPTION EXPENSES.—The deduction
6 allowed by section 220.”

7 (c) CLERICAL AMENDMENT.—The table of sections
8 for such part VII is amended by striking the last item
9 and inserting the following new items:

 “Sec. 220. Certain adoption expenses.
 “Sec. 221. Cross reference.”

10 (d) EFFECTIVE DATE.—The amendments made by
11 this section shall apply to taxable years beginning after
12 December 31, 1992.

○