

SENATE BILL 316

Unofficial Copy
Q3

2000 Regular Session
0lr1412

By: **Senator Green**

Introduced and read first time: February 1, 2000

Assigned to: Budget and Taxation

Committee Report: Favorable with amendments

Senate action: Adopted

Read second time: March 30, 2000

CHAPTER 517

1 AN ACT concerning

2 **Income Tax - Subtraction Modification for Adoption Expenses**

3 FOR the purpose of increasing certain maximum amounts allowed as a subtraction
4 modification under the income tax for certain expenses incurred by adoptive
5 parents in the adoption of a child who is a Maryland resident at the time of
6 adoption; and providing for the application of this Act.

7 BY repealing and reenacting, with amendments,
8 Article - Tax - General
9 Section 10-208(b)
10 Annotated Code of Maryland
11 (1997 Replacement Volume and 1999 Supplement)

12 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF
13 MARYLAND, That the Laws of Maryland read as follows:

14 **Article - Tax - General**

15 10-208.

16 (b) The subtraction under subsection (a) of this section includes:

17 (1) IF THE CHILD IS A STATE RESIDENT AT THE TIME OF ADOPTION,
18 REASONABLE AND NECESSARY ADOPTION FEES, COURT COSTS, ATTORNEY FEES,
19 AND OTHER EXPENSES NOT EXCEEDING:

20 (I) \$6,000 THAT A PARENT INCURS IN THE ADOPTION OF A CHILD
21 WHOM THE STATE DETERMINES IS A CHILD WITH A SPECIAL NEED, AS DESCRIBED IN

1 § 473(C)(1) AND (2) OF THE SOCIAL SECURITY ACT, IF THE ADOPTION IS MADE
2 THROUGH A PRIVATE, NOT FOR PROFIT, LICENSED ADOPTION AGENCY OR A PUBLIC
3 CHILD WELFARE AGENCY; AND

4 (II) \$5,000 THAT A PARENT INCURS IN THE ADOPTION OF A CHILD
5 WITHOUT A SPECIAL NEED AS PROVIDED UNDER SUBITEM (I) OF THIS ITEM; AND

6 (2) IF THE CHILD IS NOT A STATE RESIDENT AT THE TIME OF ADOPTION,
7 reasonable and necessary adoption fees, court costs, attorney fees, and other expenses
8 not exceeding:

9 ~~(1)~~ (I) ~~[\$3,000]-\$6,000~~ that a parent incurs in the adoption of a child
10 whom the State determines is a child with a special need, as described in § 473(c)(1)
11 and (2) of the Social Security Act, if the adoption is made through a private, not for
12 profit, licensed adoption agency, or a public child welfare agency; and

13 ~~(2)~~ (II) ~~[\$2,000]-\$5,000~~ that a parent incurs in the adoption of a child
14 without a special need as provided under ~~item (1) of this subsection~~ SUBITEM (I) OF
15 THIS ITEM.

16 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
17 July 1, 2000 and shall be applicable to all taxable years beginning after December 31,
18 1999.