

SENATE BILL 316

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Q3

2000 Regular Session
0lr1412

By: **Senator Green**

Introduced and read first time: February 1, 2000

Assigned to: Budget and Taxation

A BILL ENTITLED

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; and providing for the application of this Act.

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

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

13 **Article - Tax - General**

14 10-208.

15 (b) The subtraction under subsection (a) of this section includes reasonable
16 and necessary adoption fees, court costs, attorney fees, and other expenses not
17 exceeding:

18 (1) [\$3,000] \$6,000 that a parent incurs in the adoption of a child whom
19 the State determines is a child with a special need, as described in § 473(c)(1) and (2)
20 of the Social Security Act, if the adoption is made through a private, not for profit,
21 licensed adoption agency, or a public child welfare agency; and

22 (2) [\$2,000] \$5,000 that a parent incurs in the adoption of a child without
23 a special need as provided under item (1) of this subsection.

24 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
25 July 1, 2000 and shall be applicable to all taxable years beginning after December 31,
26 1999.