

SENATE BILL 316

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Q3

2000 Regular Session  
0lr1412

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By: **Senator Green**  
Introduced and read first time: February 1, 2000  
Assigned to: Budget and Taxation

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Committee Report: Favorable with amendments  
Senate action: Adopted  
Read second time: March 30, 2000

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CHAPTER \_\_\_\_\_

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.