

# HOUSE BILL 815

Q3

71r2425

---

By: **Delegates Rosenberg, Healey, and Ross**

Introduced and read first time: February 9, 2007

Assigned to: Ways and Means

---

## A BILL ENTITLED

1 AN ACT concerning

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

3 FOR the purpose of altering certain limits on the amount of adoption expenses that  
4 are allowed as a subtraction modification under the Maryland income tax under  
5 certain circumstances; providing for the application of this Act; and generally  
6 relating to a Maryland income tax subtraction modification for certain adoption  
7 expenses.

8 BY repealing and reenacting, with amendments,  
9 Article – Tax – General  
10 Section 10–208(b)  
11 Annotated Code of Maryland  
12 (2004 Replacement Volume and 2006 Supplement)

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

15 **Article – Tax – General**

16 10–208.

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

18 (1) if the child is a State resident at the time of adoption, reasonable  
19 and necessary adoption fees, court costs, attorney fees, and other expenses not  
20 exceeding:

---

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



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

5 (ii) [\$5,000] **\$7,500** that a parent incurs in the adoption of a  
6 child without a special need as provided under subitem (i) of this item; and

7 (2) if the child is not a State resident at the time of adoption,  
8 reasonable and necessary adoption fees, court costs, attorney fees, and other expenses  
9 not exceeding:

10 (i) [\$3,000] **\$4,500** that a parent incurs in the adoption of a  
11 child whom the State determines is a child with a special need, as described in §  
12 473(c)(1) and (2) of the Social Security Act, if the adoption is made through a private,  
13 not for profit, licensed adoption agency, or a public child welfare agency; and

14 (ii) [\$2,000] **\$3,000** that a parent incurs in the adoption of a  
15 child without a special need as provided under subitem (i) of this item.

16 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
17 July 1, 2007, and shall be applicable to all taxable years beginning after December 31,  
18 2006.