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THE MARYLAND HOUSE OF DELEGATES
ANNAPOLIS, MARYLAND 21401

Madam Chair, Madam Vice Chair, and members of the ways and means committee, I am here to present HB 180- Income Tax - Subtraction Modification for Adoption Expenses - Alterations.

This bill increases the tax deduction for adoption of a child in several ways.

First, it eliminates the distinction between in-state resident children and out-of-state resident children, because after the adoption, all of the children are in-state anyway.

Second, it increases the amount of the deduction to \$10,000 for children without special needs and \$12,000 for children with special needs.

Finally, it changes the nature of the deduction from costs associated with the adoption to a deduction associated with the adoption itself.

The idea for this bill was brought to me by my constituent, Chris Jones, who my office has built a relationship with since he and his wife began fostering their daughter Zahara, and then ultimately adopting her as their daughter.

The last time this deduction was changed in any way was over 20 years ago, and only applies to “reasonable and necessary adoption fees, court costs, attorney fees, and other expenses”.

However, the expenses that these families will face in the first year go well beyond lawyers and court fees, and are more focused on clothing, food, car seats, formula, and everything else that goes into caring for a new member of their household. It only makes sense that the deduction be provided for the act of adoption to help them with these expenses.

These families are opening their hearts and homes to children in need, and we as a state should do more to support them and encourage other families to do the same.

As you can also see from the fiscal note, the impact on the state is minimal.

I ask for a favorable report on HB 180.

Thank you.