

103^D CONGRESS
1ST SESSION

H. R. 2430

To amend the Internal Revenue Code of 1986 to allow a deduction for adoption expenses in excess of 7.5 percent of adjusted gross income.

IN THE HOUSE OF REPRESENTATIVES

JUNE 16, 1993

Mr. BLILEY introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to allow a deduction for adoption expenses in excess of 7.5 percent of adjusted gross income.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*
3 That (a) part VII of subchapter B of chapter 1 of the
4 Internal Revenue Code of 1986 (relating to additional
5 itemized deductions for individuals) is amended by redес-
6 ignating section 220 as section 221 and by inserting after
7 section 219 the following new section:

8 **“SEC. 220. ADOPTION EXPENSES.**

9 “(a) ALLOWANCE OF DEDUCTION.—In the case of an
10 individual, there shall be as a deduction an amount equal

1 to the amount by which the adoption expenses paid by the
2 taxpayer during the taxable year exceed 7.5 percent of ad-
3 justed gross income.

4 “(b) ADOPTION EXPENSES.—For purposes of this
5 section, the term ‘adoption expenses’ means reasonable
6 and necessary adoption fees, court costs, attorney fees,
7 and other expenses which are directly related to the legal
8 adoption of a child by the taxpayer and which are not in-
9 curred in violation of State or Federal law; except that
10 such term shall not include—

11 “(1) any expense for which a deduction or cred-
12 it is allowable under any other provision of this
13 chapter, and

14 “(2) any expense paid from funds received
15 under any Federal, State, or local program.”

16 (b) The table of sections for part VII of subchapter
17 B of chapter 1 of such Code is amended by striking the
18 item relating to section 220 and inserting the following:

“Sec. 220. Adoption expenses.

“Sec. 221. Cross reference.”

19 (c) The amendments made by this section shall apply
20 to taxable years beginning after December 31, 1992.

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