

103<sup>D</sup> CONGRESS  
1<sup>ST</sup> SESSION

# H. R. 563

To amend the Internal Revenue Code of 1986 to allow a deduction for adoption expenses.

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IN THE HOUSE OF REPRESENTATIVES

JANUARY 25, 1993

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

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## A BILL

To amend the Internal Revenue Code of 1986 to allow a deduction for adoption expenses.

1 *Be it enacted by the Senate and House of Representa-*  
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. DEDUCTION FOR CERTAIN ADOPTION EX-**  
4 **PENSES.**

5 (a) GENERAL RULE.—Part VII of subchapter B of  
6 chapter 1 of the Internal Revenue Code of 1986 (relating  
7 to additional itemized deductions for individuals) is  
8 amended by redesignating section 220 as section 221 and  
9 inserting after section 219 the following new section:

1 **“SEC. 220. CERTAIN ADOPTION EXPENSES.**

2 “(a) ALLOWANCE OF DEDUCTION.—In the case of an  
3 individual, there shall be allowed as a deduction for the  
4 taxable year the amount of the qualified adoption expenses  
5 paid or incurred by the taxpayer during such taxable year.

6 “(b) LIMITATIONS.—

7 “(1) MAXIMUM DOLLAR AMOUNT.—The aggre-  
8 gate amount of adoption expenses which may be  
9 taken into account under subsection (a) with respect  
10 to the adoption of a child shall not exceed \$1,500.

11 “(2) DENIAL OF DOUBLE BENEFIT.—

12 “(A) IN GENERAL.—No deduction shall be  
13 allowable under subsection (a) for any expense  
14 for which a deduction or credit is allowable  
15 under any other provision of this chapter.

16 “(B) GRANTS.—No deduction shall be al-  
17 lowable under subsection (a) for any expenses  
18 paid from funds received under any Federal,  
19 State, or local program.

20 “(c) QUALIFIED ADOPTION EXPENSES.—For pur-  
21 poses of this section, the term ‘qualified adoption ex-  
22 penses’ means reasonable and necessary adoption fees,  
23 court costs, attorneys fees, and other expenses which are  
24 directly related to the legal adoption of a child by the tax-  
25 payer and which are not incurred in violation of State or  
26 Federal law.”

1           (b) DEDUCTION ALLOWED WHETHER OR NOT TAX-  
2 PAYER ITEMIZES DEDUCTIONS.—Subsection (a) of section  
3 62 of such Code is amended by adding at the end thereof  
4 the following new paragraph:

5           “(14) ADOPTION EXPENSES.—The deduction  
6 allowed by section 220.”

7           (c) CLERICAL AMENDMENT.—The table of sections  
8 for such part VII is amended by striking the last item  
9 and inserting the following new items:

                  “Sec. 220. Certain adoption expenses.  
                  “Sec. 221. Cross reference.”

10          (d) EFFECTIVE DATE.—The amendments made by  
11 this section shall apply to taxable years beginning after  
12 December 31, 1992.

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