

108TH CONGRESS
2D SESSION

H. R. 1057

AN ACT

To repeal the sunset of the Economic Growth and Tax Relief Reconciliation Act of 2001 with respect to the expansion of the adoption credit and adoption assistance programs.

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To repeal the sunset of the Economic Growth and Tax Relief
Reconciliation Act of 2001 with respect to the expansion
of the adoption credit and adoption assistance programs.

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

1 **SECTION 1. SHORT TITLE.**

2 This Act may be cited as “The Adoption Tax Relief
3 Guarantee Act”.

4 **SEC. 2. REPEAL OF APPLICABILITY OF SUNSET OF THE**
5 **ECONOMIC GROWTH AND TAX RELIEF REC-**
6 **ONCILIATION ACT OF 2001 WITH RESPECT TO**
7 **ADOPTION CREDIT AND ADOPTION ASSIST-**
8 **ANCE PROGRAMS.**

9 Section 901 of the Economic Growth and Tax Relief
10 Reconciliation Act of 2001 is amended by adding at the
11 end the following new subsection:

12 “(c) EXCEPTION.—Subsection (a) shall not apply to
13 the amendments made by section 202 (relating to expan-
14 sion of adoption credit and adoption assistance pro-
15 grams).”.

Passed the House of Representatives September 23,
2004.

Attest:

Clerk.