

109<sup>TH</sup> CONGRESS  
1<sup>ST</sup> SESSION

# H. R. 305

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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IN THE HOUSE OF REPRESENTATIVES

JANUARY 25, 2005

Mr. WILSON of South Carolina introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

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,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Adoption Tax Relief  
5 Guarantee Act of 2005”.

1 **SEC. 2. REPEAL OF SUNSET OF EXPANSION OF ADOPTION**  
2 **CREDIT AND ADOPTION ASSISTANCE PRO-**  
3 **GRAMS.**

4 Title IX of the Economic Growth and Tax Relief Rec-  
5 onciliation Act of 2001 shall not apply to section 202 of  
6 such Act (relating to expansion of adoption credit and  
7 adoption assistance programs).

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