

114TH CONGRESS  
1ST SESSION

# H. R. 1542

To amend the Internal Revenue Code of 1986 to recognize Indian tribal governments for purposes of determining under the adoption credit whether a child has special needs.

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## IN THE HOUSE OF REPRESENTATIVES

MARCH 23, 2015

Mr. KILMER (for himself and Mr. COLE) 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 recognize Indian tribal governments for purposes of determining under the adoption credit whether a child has special needs.

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 “Tribal Adoption Parity  
5       Act”.

1 **SEC. 2. RECOGNIZING INDIAN TRIBAL GOVERNMENTS FOR**  
2 **PURPOSES OF DETERMINING UNDER THE**  
3 **ADOPTION CREDIT WHETHER A CHILD HAS**  
4 **SPECIAL NEEDS.**

5 (a) **IN GENERAL.**—Section 23(d)(3) of the Internal  
6 Revenue Code of 1986 (defining child with special needs)  
7 is amended—

8 (1) in subparagraph (A), by inserting “or In-  
9 dian tribal government” after “a State”; and

10 (2) in subparagraph (B), by inserting “or In-  
11 dian tribal government” after “such State”.

12 (b) **EFFECTIVE DATE.**—The amendments made by  
13 this section shall apply to taxable years beginning after  
14 the date of the enactment of this Act.

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