

114TH CONGRESS  
1ST SESSION

# S. 835

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 SENATE OF THE UNITED STATES

MARCH 23, 2015

Ms. HEITKAMP (for herself and Mr. INHOFE) introduced the following bill;  
which was read twice and referred to the Committee on Finance

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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.**—Paragraph (3) of section 23(d) of  
6 the Internal Revenue Code of 1986 (defining child with  
7 special needs) is amended—

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

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

14 (b) **EFFECTIVE DATE.**—The amendment made by  
15 subsection (a) shall apply to taxable years beginning after  
16 the date of the enactment of this Act.

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