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.

IN THE HOUSE OF REPRESENTATIVES

APRIL 6, 2017

Mr. Kilmer (for himself, Mr. Cole, Mr. Young of Alaska, Mr. Kind, and
Ms. Jayapal) introduced the following bill; which was referred to the
Committee on Ways and Means

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”.

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

(a) In General.—Section 23(d)(3) of the Internal Revenue Code of 1986 (defining child with special needs) is amended—

(1) in subparagraph (A), by inserting “or Indian tribal government” after “a State”; and

(2) in subparagraph (B), by inserting “or Indian tribal government” after “such State”.

(b) Effective Date.—The amendments made by this section shall apply to taxable years beginning after the date of the enactment of this Act.