

# STATE OF NEW YORK

---

4492

2017-2018 Regular Sessions

## IN SENATE

February 16, 2017

---

Introduced by Sen. GOLDEN -- read twice and ordered printed, and when printed to be committed to the Committee on Social Services

AN ACT in relation to a report on the impact of a tax deduction for expenses of the adoption of a special needs child

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

1 Section 1. 1. The office of children and family services, in consulta-  
2 tion with the department of taxation and finance, shall complete a  
3 report on the impact of a tax deduction for expenses, including adoption  
4 fees, medical and legal fees, court costs and any other related expenses  
5 paid or incurred by a taxpayer and attributed to the adoption of a  
6 special needs child.

7 2. Such report shall include, but not be limited to:

8 (a) the trend of adoptions for special needs children over the past  
9 ten years;

10 (b) how many special needs children have been adopted in the past ten  
11 years in the state of New York;

12 (c) the length of the waiting period prior to adoption for special  
13 needs children;

14 (d) the per-year out-of-pocket costs incurred by parents of special  
15 needs children that would not be incurred by parents of children without  
16 special needs; and

17 (e) the existing benefits available for adoptive parents of special  
18 needs children.

19 3. For purposes of this act, a child with special needs shall mean any  
20 child who is under the age of twenty-one and who possesses a specific  
21 physical, mental, or emotional condition or disability of such severity  
22 or kind that, in the opinion of the office of children and family  
23 services, would constitute a significant obstacle to the child's  
24 adoption.

EXPLANATION--Matter in italics (underscored) is new; matter in brackets  
[-] is old law to be omitted.

LBD09959-01-7

1     4. The report required pursuant to this act shall be provided to the  
2 governor, the temporary president of the senate, the speaker of the  
3 assembly, the minority leader of the senate and the minority leader of  
4 the assembly, on or before July 30, 2018.

5     § 2. This act shall take effect on the thirtieth day after it shall  
6 have become a law.