

9221

I N A S S E M B L Y

February 7, 2012

Introduced by M. of A. N. RIVERA, CRESPO, LINARES, ARROYO, RAMOS,
J. RIVERA, P. RIVERA, RODRIGUEZ, MOYA, CASTRO, ESPINAL, V. LOPEZ --
Multi-Sponsored by -- M. of A. AUBRY, BARRON, BOYLAND, CAMARA,
GIBSON, HEASTIE, HOOPER, JACOBS, JEFFRIES, PERRY, PRETLOW, ROBINSON,
SCARBOROUGH, STEVENSON, TITUS -- read once and referred to the Commit-
tee on Ways and Means

AN ACT to amend the tax law, in relation to providing for a deduction
from personal gross income for expenses incurred in the adoption of a
child in the foster care system

THE PEOPLE OF THE STATE OF NEW YORK, REPRESENTED IN SENATE AND ASSEM-
BLY, DO ENACT AS FOLLOWS:

1 Section 1. Subsection (c) of section 612 of the tax law is amended by
2 adding a new paragraph 39 to read as follows:

3 (39) THE AMOUNT OF ADOPTION FEES INCLUDING ANY AND ALL MEDICAL AND
4 LEGAL FEES, COURT COSTS AND ANY OTHER RELATED EXPENSES PAID OR INCURRED
5 BY A TAXPAYER DURING THE TAXABLE YEAR IN CONNECTION WITH THE ADOPTION OF
6 A CHILD IN THE FOSTER CARE SYSTEM.

7 S 2. This act shall take effect immediately and shall apply to all
8 taxable years beginning on or after the first of January in the year in
9 which it shall have become a law.

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

LBD14391-01-2