2378--A

## 2013-2014 Regular Sessions

## IN ASSEMBLY

## January 14, 2013

Introduced by M. of A. CRESPO, RAMOS, RODRIGUEZ, MOYA, ESPINAL, RIVERA, TITONE, CUSICK, MALLIOTAKIS, BORELLI, SEPULVEDA -- Multi-Sponsored by -- M. of A. AUBRY, BARRON, BOYLAND, CAMARA, GIBSON, HEASTIE, HOOPER, JACOBS, PERRY, PRETLOW, ROBINSON, SCARBOROUGH, STEVENSON, TITUS -- read once and referred to the Committee on Ways and Means -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT requiring the office of children and family services to complete a report on the impact of a tax deduction for expenses, including adoption fees, medical and legal fees, court costs and any other related expenses paid or incurred by a taxpayer attributed to the adoption of a child in foster care

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

Section 1. 1. The office of children and family services, in consultation with the department of taxation and finance, shall complete a report on the impact of a tax deduction for expenses, including adoption fees, medical and legal fees, court costs and any other related expenses paid or incurred by a taxpayer attributed to the adoption of a child in foster care.

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

1

6

7

8

14

- (a) the trend of adoptions for children in foster care over the past ten years;
- 10 (b) how many children have aged out of foster care in the past ten 11 years while in the custody of the state;
- 12 (c) the length of the waiting period prior to adoption for children 13 who were in the state foster care system;
  - (d) the racial and ethnic breakdown of children adopted;
- 15 (e) the current number of children who have been placed in the foster 16 care system more than once over the past three years;

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

LBD02560-02-3

A. 2378--A 2

2

3

5 6 7

8

9

13

(f) the number of children in foster care with a parent or parents in prison;

- (g) efforts in place by the office of children and family services to help promote adoption awareness, education and possibilities for chil-
- dren in the foster care system that are eligible for adoption; and (h) the total amount spent by the office of children and family services and organizations contracted by such office in the promotion of adoptions.
- 3. The report required pursuant to this act shall be provided to the 10 governor, the temporary president of the senate, the speaker of the assembly, the minority leader of the senate and the minority leader of 11 the assembly, on or before July 30, 2015. 12
  - S 2. This act shall take effect immediately.