S T A T E O F N E W Y O R K

3382--A

2013-2014 Regular Sessions

I N S E N A T E

February 1, 2013

Introduced by Sens. HASSELL-THOMPSON, MONTGOMERY, PARKER -- read twice and ordered printed, and when printed to be committed to the Committee on Investigations and Government Operations -- recommitted to the Committee on Investigations and Government Operations in accordance with Senate Rule 6, sec. 8 -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

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 ASSEMBLY, DO ENACT AS FOLLOWS:

Section 1. Subsection (c) of section 612 of the tax law is amended by adding a new paragraph 41 to read as follows:

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

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

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

LBD02560-05-4