5890--A

## 2013-2014 Regular Sessions

## IN SENATE

June 19, 2013

Introduced by Sen. FELDER -- read twice and ordered printed, and when printed to be committed to the Committee on Rules -- recommitted to the Committee on Children and Families in accordance with Senate Rule 6, sec. 8 -- 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:

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- (a) the trend of adoptions for children in foster care over the past ten years;
- (b) how many children have aged out of foster care in the past ten years while in the custody of the state;
  - (c) the length of the waiting period prior to adoption for children who were in the state foster care system;
    - (d) the racial and ethnic breakdown of children adopted;
- (e) the current number of children who have been placed in the foster care system more than once over the past three years;
- 17 (f) the number of children in foster care with a parent or parents in 18 prison;

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

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(g) efforts in place by the office of children and family services to help promote adoption awareness, education and possibilities for children 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 governor, the temporary president of the senate, the speaker of the assembly, the minority leader of the senate and the minority leader of the assembly, on or before July 30, 2016.
  - S 2. This act shall take effect immediately.