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

2378--B

2013-2014 Regular Sessions

I N A S S E M B L Y

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 -- reported and referred to the Committee on Rules -- Rules Committee discharged, bill amended, ordered reprinted as amended and recommitted to the Committee on Rules

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.

LBD02560-04-3