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I N   A S S E M B L Y

May 13, 2016

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Introduced by M. of A. CRESPO -- read once and referred to the Committee  
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 44 to read as follows:

3     (44) 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.

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