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

8176--A

2015-2016 Regular Sessions

I N   A S S E M B L Y

June 11, 2015

Introduced by M. of A. CRESPO, LUPARDO -- read once and referred to the Committee on Children and Families -- recommitted to the Committee on Children and Families in accordance with Assembly Rule 3, sec. 2 -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT to amend the social services law, in relation to directing 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; and providing for the repeal of such provisions upon expiration thereof

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

Section 1. The social services law is amended by adding a new section 372-i to read as follows:

S 372-I. ADOPTION TAX CREDIT STUDY. 1. THE OFFICE OF CHILDREN AND FAMILY SERVICES, IN CONSULTATION WITH THE DEPARTMENT OF TAXATION AND FINANCE, AND ANY OTHER ENTITY THE OFFICE DEEMS NECESSARY AND APPROPRIATE, SHALL COMPLETE A STUDY ON THE FOLLOWING:

(A) THE AVERAGE FEDERAL, STATE AND LOCAL COST PER YEAR FOR A CHILD IN FOSTER CARE, BROKEN DOWN BY SUBSIDY PAYMENTS, ATTORNEYS' FEES, ADMINISTRATIVE COSTS, AND ANY OTHER CATEGORY OF COSTS FOR A CHILD IN FOSTER CARE THAT THE OFFICE DETERMINES NECESSARY FOR THE REPORT;

(B) THE AVERAGE NUMBER OF CHILDREN IN FOSTER CARE IN THE PRECEDING FIVE YEARS;

(C) AVERAGE ADOPTION RELATED EXPENSES, INCLUDING BUT NOT LIMITED TO ADOPTION FEES, ATTORNEYS' FEES AND ANY OTHER RELATED FEES AND EXPENSES PAID OR INCURRED BY AN INDIVIDUAL OR INDIVIDUALS THROUGHOUT THE PROCESS OF ADOPTING A CHILD OR CHILDREN, INCLUDING ANY STATISTICALLY SIGNIFICANT

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

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DIFFERENCE IN EXPENSES BETWEEN THE ADOPTION OF A CHILD IN FOSTER CARE AND A PRIVATE ADOPTION; AND

(D) THE AVERAGE NUMBER OF ADOPTIONS IN THE STATE IN THE PRECEDING FIVE YEARS.

2. A REPORT DETAILING THE INFORMATION REQUIRED IN SUBDIVISION ONE OF THIS SECTION SHALL BE PROVIDED TO THE GOVERNOR, THE TEMPORARY PRESIDENT OF THE SENATE, AND THE SPEAKER OF THE ASSEMBLY ON OR BEFORE FEBRUARY FIRST, TWO THOUSAND SEVENTEEN. THE REPORT SHALL COMPARE THE COST TO THE STATE FOR PROVIDING A TAX CREDIT, IN AN AMOUNT EQUIVALENT TO THE COST TO AN ADOPTIVE PARENT FOR ADOPTING A CHILD, TO THE COST TO THE STATE FOR MAINTAINING A CHILD IN FOSTER CARE. SUCH COMPARISON SHALL BE BROKEN DOWN USING THE AVERAGE EXPENSE AMOUNT UNDER SUBDIVISION ONE OF THIS SECTION AND PERCENTAGES FIFTY PERCENT ABOVE AND BELOW SUCH AMOUNT IN TEN PERCENT INCREMENTS.

S 2. This act shall take effect immediately and shall expire and be deemed repealed August 1, 2017.