

2688--A

2015-2016 Regular Sessions

I N   S E N A T E

January 27, 2015

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Introduced by Sen. FELDER -- read twice and ordered printed, and when printed to be committed to the Committee on Children and Families -- 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 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:

1     Section 1. The social services law is amended by adding a new section  
2     372-i to read as follows:  
3     S 372-I. ADOPTION TAX CREDIT STUDY. 1. THE OFFICE OF CHILDREN AND  
4     FAMILY SERVICES, IN CONSULTATION WITH THE DEPARTMENT OF TAXATION AND  
5     FINANCE, AND ANY OTHER ENTITY THE OFFICE DEEMS NECESSARY AND APPROPRI-  
6     ATE, SHALL COMPLETE A STUDY ON THE FOLLOWING:  
7     (A) THE AVERAGE FEDERAL, STATE AND LOCAL COST PER YEAR FOR A CHILD IN  
8     FOSTER CARE, BROKEN DOWN BY SUBSIDY PAYMENTS, ATTORNEYS' FEES, ADMINIS-  
9     TRATIVE COSTS, AND ANY OTHER CATEGORY OF COSTS FOR A CHILD IN FOSTER  
10    CARE THAT THE OFFICE DETERMINES NECESSARY FOR THE REPORT;  
11    (B) THE AVERAGE NUMBER OF CHILDREN IN FOSTER CARE IN THE PRECEDING  
12    FIVE YEARS;  
13    (C) AVERAGE ADOPTION RELATED EXPENSES, INCLUDING BUT NOT LIMITED TO  
14    ADOPTION FEES, ATTORNEYS' FEES AND ANY OTHER RELATED FEES AND EXPENSES  
15    PAID OR INCURRED BY AN INDIVIDUAL OR INDIVIDUALS THROUGHOUT THE PROCESS  
16    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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1 DIFFERENCE IN EXPENSES BETWEEN THE ADOPTION OF A CHILD IN FOSTER CARE  
2 AND A PRIVATE ADOPTION; AND

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

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

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16 deemed repealed August 1, 2017.