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

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I N  S E N A T E

May 12, 2016

Introduced by Sen. ESPAILLAT -- read twice and ordered printed, and when printed to be committed to the Committee on Investigations and Government Operations

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 44 to read as follows:

(44) 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.

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