# STATE OF NEW YORK

3484

2021-2022 Regular Sessions

# IN SENATE

January 29, 2021

Introduced by Sen. BAILEY -- read twice and ordered printed, and when printed to be committed to the Committee on Budget and Revenue

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

**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 agency fees and 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.**

§ 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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