

# STATE OF NEW YORK

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2287

2025-2026 Regular Sessions

## IN SENATE

January 16, 2025

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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:

1 Section 1. Subsection (c) of section 612 of the tax law is amended by  
2 adding a new paragraph 48 to read as follows:

3 (48) The amount of adoption agency fees and 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.

7 § 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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