STATE OF NEW YORK

5163

2025-2026 Regular Sessions

IN ASSEMBLY

February 12, 2025

Introduced by M. of A. SOLAGES -- read once and referred to the Committee on Ways and Means

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 48 to read as follows:

(48) 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.

§ 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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