

1 SB209
2 190302-1
3 By Senator Brewbaker
4 RFD: Education and Youth Affairs
5 First Read: 23-JAN-18

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8 SYNOPSIS: Under existing law, an income tax credit is
9 available for private intrastate adoptions.

10 This bill would revise the defined term
11 "private intrastate adoption" to provide for tax
12 credits for private interstate adoptions and to
13 remove the requirement that the birth mother and
14 the baby must reside in this state.

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16 A BILL
17 TO BE ENTITLED
18 AN ACT
19

20 To amend Sections 40-18-360 and 40-18-361 of the
21 Code of Alabama 1975, relating to tax credits for private
22 intrastate adoption; to redefine the term private intrastate
23 adoption; and to provide a tax credit for any private adoption
24 of a child.

25 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

26 Section 1. Sections 40-18-360 and 40-18-361 of the
27 Code of Alabama 1975, are amended to read as follows:

1 "§40-18-360.

2 "As used in this article, the following terms shall
3 have the following meanings:

4 "(1) COMMISSIONER. The Commissioner of Revenue of
5 the State of Alabama.

6 "(2) PRIVATE ~~INTRASTATE~~ ADOPTION. An adoption
7 through a private agency in which ~~the birth mother, the baby,~~
8 ~~and~~ the adoptive parent(s) reside in Alabama.

9 "(3) QUALIFIED FOSTER CHILD. Any individual who:

10 "a. is in the permanent legal custody of the Alabama
11 Department of Human Resources; and/or

12 "b. is placed in a licensed or approved foster home
13 by the Alabama Department of Human Resources for the purpose
14 of adoption pursuant to an approved case plan.

15 "§40-18-361.

16 "A taxpayer shall be allowed a one time, refundable
17 credit against the tax imposed by Section 40-18-2, for a
18 private ~~intrastate~~ adoption or the adoption of a qualified
19 foster child. The amount of such credit shall be ~~\$1,000~~ one
20 thousand dollars (\$1,000) per child adopted through a private
21 ~~intrastate~~ adoption or qualified foster child to be claimed in
22 the year in which the adoption becomes final."

23 Section 2. This act shall become effective on the
24 first day of the third month following its passage and
25 approval by the Governor, otherwise becoming law.