

S.B. 31
SPECIAL NEEDS ADOPTION TAX CREDIT

HOUSE FLOOR AMENDMENTS

AMENDMENT 1

MARCH 12, 2013 6:30 PM

Representative **Jennifer M. Seelig** proposes the following amendments:

1. *Page 2, Lines 37 through 47:*

37 (2) (a) [~~For taxable years beginning on or after January 1, 2005~~] Subject to the other
38 provisions of this section, a claimant who adopts [~~in this state~~] a child who has a special need
39 may claim a refundable tax credit of \$1,000:
40 ~~{(a)}~~ (i) for ~~{each}~~ a child who has a special need who the claimant adopts;
41 ~~{(b)}~~ (ii) on the claimant's individual income tax return for the taxable year [~~a refundable tax~~
42 ~~credit of \$1,000~~]; and
43 ~~{(c)}~~ (iii) against taxes otherwise due under this chapter [~~for~~].
44 ~~[(a) adoptions for which a court issues an order granting the adoption on or after~~
45 ~~January 1, 2005;~~
46 ~~[(b) the taxable year during which a court issues an order granting the adoption; and]~~
47 ~~[(c) each child who has a special need whom the claimant adopts.]~~

(b) A tax credit under this section may not exceed \$1,000 per return for a taxable year.