

117TH CONGRESS
1ST SESSION

H. R. 1416

To amend the Internal Revenue Code of 1986 to recognize Indian tribal governments for purposes of determining under the adoption credit whether a child has special needs.

IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 26, 2021

Mr. KILMER (for himself and Mr. YOUNG) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to recognize Indian tribal governments for purposes of determining under the adoption credit whether a child has special needs.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Tribal Adoption Parity
5 Act”.

1 **SEC. 2. RECOGNIZING INDIAN TRIBAL GOVERNMENTS FOR**
2 **PURPOSES OF DETERMINING UNDER THE**
3 **ADOPTION CREDIT WHETHER CHILD HAS**
4 **SPECIAL NEEDS.**

5 (a) **IN GENERAL.**—Section 23(d)(3) of the Internal
6 Revenue Code of 1986 (defining child with special needs)
7 is amended—

8 (1) in subparagraph (A), by inserting “or In-
9 dian tribal government” after “a State”; and

10 (2) in subparagraph (B), by inserting “or In-
11 dian tribal government” after “such State”.

12 (b) **EFFECTIVE DATE.**—The amendments made by
13 this section shall apply to taxable years beginning after
14 the date of the enactment of this Act.

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