

A Bill to Incentivize Domestic Adoption

BE IT ENACTED BY THE CONGRESS HERE ASSEMBLED THAT:

- SECTION 1.** A new federal tax credit shall be established in an effort to incentivize domestic adoptions. This new federal tax credit shall be known as the Domestic Adoption Tax Credit and will offer a maximum of \$20,000 for qualified adoption expenses for tax filings.
- SECTION 2.** Domestic adoption is the adoption of an eligible child who is a citizen or resident of the U.S, its territories, and/or the District of Columbia.
- SECTION 3.** The Internal Revenue Service (IRS) shall oversee the implementation of this legislation.
- SECTION 4.** Will be put into action upon fiscal year 2019
- SECTION 5.** All laws in conflict with this legislation are hereby declared null and void.

Introduced for Congressional Debate by Eagan High School