

112TH CONGRESS
1ST SESSION

S. 82

To repeal the sunset of the Economic Growth and Tax Relief Reconciliation Act of 2001 with respect to the expansion of the adoption credit and adoption assistance programs, to repeal the sunset of the Patient Protection and Affordable Care Act with respect to increased dollar limitations for such credit and programs, and to allow the adoption credit to be claimed in the year expenses are incurred, regardless of when the adoption becomes final.

IN THE SENATE OF THE UNITED STATES

JANUARY 25 (legislative day, JANUARY 5), 2011

Mr. JOHANNIS (for himself, Ms. KLOBUCHAR, Mrs. HUTCHISON, Mr. BURR, Mr. CASEY, and Mr. THUNE) introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To repeal the sunset of the Economic Growth and Tax Relief Reconciliation Act of 2001 with respect to the expansion of the adoption credit and adoption assistance programs, to repeal the sunset of the Patient Protection and Affordable Care Act with respect to increased dollar limitations for such credit and programs, and to allow the adoption credit to be claimed in the year expenses are incurred, regardless of when the adoption becomes final.

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

1 **SECTION 1. SHORT TITLE.**

2 This Act may be cited as the “Adoption Tax Relief
3 Guarantee Act”.

4 **SEC. 2. REPEAL OF APPLICABILITY OF SUNSET OF THE**
5 **ECONOMIC GROWTH AND TAX RELIEF REC-**
6 **ONCILIATION ACT OF 2001 WITH RESPECT TO**
7 **ADOPTION CREDIT AND ADOPTION ASSIST-**
8 **ANCE PROGRAMS.**

9 Section 901 of the Economic Growth and Tax Relief
10 Reconciliation Act of 2001 is amended by adding at the
11 end the following new subsection:

12 “(c) EXCEPTION.—Subsection (a) shall not apply to
13 the amendments made by section 202 (relating to expan-
14 sion of adoption credit and adoption assistance pro-
15 grams).”.

16 **SEC. 3. REPEAL OF APPLICABILITY OF SUNSET OF THE PA-**
17 **TIENT PROTECTION AND AFFORDABLE CARE**
18 **ACT WITH RESPECT TO INCREASED DOLLAR**
19 **LIMITATIONS.**

20 (a) IN GENERAL.—Section 10909(c) of the Patient
21 Protection and Affordable Care Act, as amended by sec-
22 tion 101(b) of the Tax Relief, Unemployment Insurance
23 Reauthorization, and Job Creation Act of 2010, is amend-
24 ed by striking “this section” and inserting “subsection
25 (b)” each place it appears.

1 (b) CONFORMING AMENDMENT.—The heading for
2 section 10909(c) of such Act is amended by inserting “RE-
3 LATING TO REFUNDABILITY” after “**SUNSET PROVI-
4 SION**”.

5 **SEC. 4. ALLOWANCE OF ADOPTION CREDIT IN YEAR OF EX-
6 PENSES.**

7 (a) YEARS BEFORE 2012.—

8 (1) IN GENERAL.—Paragraph (2) of section
9 36C(a) of the Internal Revenue Code of 1986 (relat-
10 ing to allowance of credit) is amended to read as fol-
11 lows:

12 “(2) YEAR CREDIT ALLOWED.—The credit
13 under paragraph (1) with respect to any expense
14 shall be allowed for the taxable year in which such
15 expense is paid or incurred.”.

16 (2) EFFECTIVE DATE.—The amendment made
17 by this subsection shall apply to expenses paid or in-
18 curred in taxable years beginning after December
19 31, 2010.

20 (b) YEARS AFTER 2011.—

21 (1) IN GENERAL.—Paragraph (2) of section
22 23(a) of the Internal Revenue Code of 1986 (relat-
23 ing to allowance of credit), as in effect after the ap-
24 plication of section 10909(c) of the Patient Protec-

1 tion and Affordable Care Act, is amended to read as
2 follows:

3 “(2) YEAR CREDIT ALLOWED.—The credit
4 under paragraph (1) with respect to any expense
5 shall be allowed for the taxable year in which such
6 expense is paid or incurred.”.

7 (2) EFFECTIVE DATE.—The amendment made
8 by this subsection shall apply to expenses paid or in-
9 curred in taxable years beginning after December
10 31, 2011.

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