

118TH CONGRESS  
2D SESSION

# H. R. 7912

To amend the Internal Revenue Code of 1986 to increase the aggregate dollar limitation on the amount of qualified adoption expenses which may be taken into account for purposes of the adoption expenses credit in the case of a taxpayer who adopts 2 siblings in the same taxable year.

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## IN THE HOUSE OF REPRESENTATIVES

APRIL 9, 2024

Mr. NUNN of Iowa (for himself and Mr. DAVIS of North Carolina) introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to increase the aggregate dollar limitation on the amount of qualified adoption expenses which may be taken into account for purposes of the adoption expenses credit in the case of a taxpayer who adopts 2 siblings in the same taxable year.

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 “Fight for Siblings Act  
5 of 2024”.

1 **SEC. 2. INCREASE IN AGGREGATE DOLLAR LIMITATION ON**  
2 **ADOPTION EXPENSES CREDIT.**

3 (a) **IN GENERAL.**—Section 23(b)(1) of the Internal  
4 Revenue Code of 1986 is amended by inserting “(\$20,000  
5 in the case of a taxpayer that finalizes the adoption of  
6 2 children who are siblings in the same taxable year)”  
7 after “\$10,000”.

8 (b) **EFFECTIVE DATE.**—The amendment made by  
9 this section shall apply to adoptions finalized after the  
10 date of the enactment of this Act.

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