

116TH CONGRESS
1ST SESSION

S. 1652

To amend the Internal Revenue Code of 1986 to provide for a refundable adoption tax credit.

IN THE SENATE OF THE UNITED STATES

MAY 23 (legislative day, MAY 22), 2019

Mr. CASEY (for himself, Mr. BLUNT, Mrs. GILLIBRAND, Mr. SASSE, Ms. KLOBUCHAR, Mr. RISCH, Ms. WARREN, Mr. INHOFE, Mr. VAN HOLLEN, Mr. BOOZMAN, Mr. MARKEY, Mr. ROUNDS, and Mr. TESTER) introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To amend the Internal Revenue Code of 1986 to provide for a refundable adoption tax credit.

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 “Adoption Tax Credit
5 Refundability Act of 2019”.

6 **SEC. 2. REFUNDABLE ADOPTION TAX CREDIT.**

7 (a) CREDIT MADE REFUNDABLE.—

1 (1) CREDIT MOVED TO SUBPART RELATING TO
2 REFUNDABLE CREDITS.—The Internal Revenue
3 Code of 1986 is amended—

4 (A) by redesignating section 23 as section
5 36C; and

6 (B) by moving section 36C (as so redesign-
7 ated) from subpart A of part IV of subchapter
8 A of chapter 1 to the location immediately be-
9 fore section 37 in subpart C of part IV of sub-
10 chapter A of chapter 1.

11 (2) CONFORMING AMENDMENTS.—

12 (A) Section 25(e)(1)(C) of such Code is
13 amended by striking “sections 23 and 25D”
14 and inserting “section 25D”.

15 (B) Section 36C of such Code, as so redesi-
16 gnated, is amended—

17 (i) in subsection (b)(2)(A), by striking
18 “(determined without regard to subsection
19 (c))”;

20 (ii) by striking subsection (c); and

21 (iii) by redesignating subsections (d)
22 through (i) as subsections (e) through (h),
23 respectively.

24 (C) Section 137 of such Code is amend-
25 ed—

1 (i) in subsection (d), by striking “sec-
2 tion 23(d)” and inserting “section
3 36C(e)”; and

4 (ii) in subsection (e), by striking “sub-
5 sections (e), (f), and (g) of section 23” and
6 inserting “subsections (d), (e), and (f) of
7 section 36C”.

8 (D) Section 1016(a)(26) of such Code is
9 amended by striking “23(g)” and inserting
10 “36C(f)”.

11 (E) Section 6211(b)(4)(A) of such Code is
12 amended by inserting “36C,” after “36B,”.

13 (F) The table of sections for subpart A of
14 part IV of subchapter A of chapter 1 of such
15 Code is amended by striking the item relating
16 to section 23.

17 (G) Paragraph (2) of section 1324(b) of
18 title 31, United States Code, is amended by in-
19 serting “36C,” after “36B,”.

20 (H) Paragraph (33) of section 471(a) of
21 the Social Security Act (42 U.S.C. 671(a)) is
22 amended by striking “section 23” and inserting
23 “section 36C”.

24 (I) The table of sections for subpart C of
25 part IV of subchapter A of chapter 1 of the In-

1 ternal Revenue Code of 1986 is amended by in-
2 sserting after the item relating to section 36B
3 the following new item:

“Sec. 36C. Adoption expenses.”.

4 (b) EFFECTIVE DATE.—The amendments made by
5 this section shall apply to taxable years beginning after
6 December 31, 2018.

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