

114TH CONGRESS  
1ST SESSION

# H. R. 2434

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

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## IN THE HOUSE OF REPRESENTATIVES

MAY 19, 2015

Mrs. BLACK (for herself, Mr. DANNY K. DAVIS of Illinois, Mr. McDERMOTT, Mr. FRANKS of Arizona, Mr. MARINO, Mr. LANGEVIN, and Ms. BASS) 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 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 2015”.

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

7 (a) CREDIT MADE REFUNDABLE.—The Internal  
8 Revenue Code of 1986 is amended—

1           (1) by redesignating section 23 as section 36C,  
2           and

3           (2) by moving section 36C (as so redesignated)  
4           from subpart A of part IV of subchapter A of chap-  
5           ter 1 to the location immediately before section 37  
6           in subpart C of part IV of subchapter A of chapter  
7           1.

8           (b) CONFORMING AMENDMENTS.—

9           (1) Section 25(e)(1)(C) of such Code is amend-  
10          ed by striking “sections 23, 25D, and 1400C” and  
11          inserting “sections 25D and 1400C”.

12          (2) Section 36C of such Code, as so redesign-  
13          ated, is amended—

14                 (A) in subsection (b)(2)(A), by striking  
15                 “(determined without regard to subsection  
16                 (c))”,

17                 (B) by striking subsection (c), and

18                 (C) by redesignating subsections (d)  
19                 through (i) as subsections (e) through (h), re-  
20                 spectively.

21          (3) Section 137 of such Code is amended—

22                 (A) in subsection (d), by striking “section  
23                 23(d)” and inserting “section 36C(e)”, and

24                 (B) in subsection (e), by striking “sub-  
25                 sections (e), (f), and (g) of section 23” and in-

1           serting “subsections (d), (e), and (f) of section  
2           36C”.

3           (4) Section 1016(a)(26) is amended by striking  
4           “23(g)” and inserting “36C(f)”.

5           (5) Section 6211(b)(4)(A) of such Code is  
6           amended by inserting “36C,” before “168(k)(4)”.

7           (6) The table of sections for subpart A of part  
8           IV of subchapter A of chapter 1 of such Code of  
9           1986 is amended by striking the item relating to  
10          section 23.

11          (7) Paragraph (2) of section 1324(b) of title  
12          31, United States Code, as amended by this Act, is  
13          amended by inserting “36C,” after “36B,”.

14          (8) The table of sections for subpart C of part  
15          IV of subchapter A of chapter 1 of the Internal Rev-  
16          enue Code of 1986, as amended by this Act, is  
17          amended by inserting after the item relating to sec-  
18          tion 36B the following new item:

“Sec. 36C. Adoption expenses.”.

19          (c) EFFECTIVE DATE.—The amendments made by  
20          this section shall apply to taxable years beginning after  
21          December 31, 2014.

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