

116TH CONGRESS
1ST SESSION

H. R. 2965

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

IN THE HOUSE OF REPRESENTATIVES

MAY 23, 2019

Mr. DANNY K. DAVIS of Illinois (for himself, Mrs. WALORSKI, Ms. BASS, and Mr. BACON) introduced the following bill; which was referred to the Committee on Ways and Means

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.—

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

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

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

8 (2) CONFORMING AMENDMENTS.—

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

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

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

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

18 (iii) by redesignating subsections (d)
19 through (i) as subsections (e) through (h),
20 respectively.

21 (C) Section 137 of such Code is amend-
22 ed—

23 (i) in subsection (d), by striking “sec-
24 tion 23(d)” and inserting “section
25 36C(c)”, and

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

5 (D) Section 1016(a)(26) of such Code is
6 amended by striking “23(g)” and inserting
7 “36C(f)”.

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

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

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

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

21 (I) The table of sections for subpart C of
22 part IV of subchapter A of chapter 1 of the In-
23 ternal Revenue Code of 1986 is amended by in-
24 serting after the item relating to section 36B
25 the following new item:

“Sec. 36C. Adoption expenses.”.

1 (b) **EFFECTIVE DATE.**—The amendments made by
2 this section shall apply to taxable years beginning after
3 December 31, 2018.

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