

118TH CONGRESS
2D SESSION

H. R. 8355

To amend the Internal Revenue Code of 1986 to recognize Indian tribal governments for purposes of determining under the adoption credit whether a child has special needs.

IN THE HOUSE OF REPRESENTATIVES

MAY 10, 2024

Mr. KILMER (for himself, Mr. KELLY of Pennsylvania, Mr. MOOLENAAR, and Ms. MOORE of Wisconsin) 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 recognize Indian tribal governments for purposes of determining under the adoption credit whether a child has special needs.

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 “Tribal Adoption Parity
5 Act”.

1 **SEC. 2. RECOGNIZING INDIAN TRIBAL GOVERNMENTS FOR**
2 **PURPOSES OF DETERMINING UNDER THE**
3 **ADOPTION CREDIT WHETHER CHILD HAS**
4 **SPECIAL NEEDS.**

5 (a) **IN GENERAL.**—Section 23(d)(3) of the Internal
6 Revenue Code of 1986 is amended—

7 (1) in subparagraph (A), by inserting “or In-
8 dian tribal government” after “a State”, and

9 (2) in subparagraph (B), by inserting “or In-
10 dian tribal government” after “such State”.

11 (b) **EFFECTIVE DATE.**—The amendments made by
12 this section shall apply to taxable years beginning after
13 the date of the enactment of this Act.

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