

117TH CONGRESS  
1ST SESSION

# H. R. 1416

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.

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## IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 26, 2021

Mr. KILMER (for himself and Mr. YOUNG) 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 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 (defining child with special needs)  
7 is amended—

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

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

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

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