

110TH CONGRESS
2D SESSION

H. R. 6014

To amend the Internal Revenue Code of 1986 to allow a credit against tax for birthmothers whose children are adopted.

IN THE HOUSE OF REPRESENTATIVES

MAY 8, 2008

Mrs. SCHMIDT 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 allow a credit against tax for birthmothers whose children are adopted.

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 “Birthmother Assist-
5 ance Act of 2008”.

6 **SEC. 2. CREDIT FOR BIRTHMOTHERS WHOSE CHILDREN**
7 **ARE ADOPTED.**

8 (a) ALLOWANCE OF CREDIT.—Subsection (c) of sec-
9 tion 24 of the Internal Revenue Code of 1986 (defining

1 qualifying child) is amended by adding at the end the fol-
2 lowing new paragraph:

3 “(3) SPECIAL RULE FOR BIRTHMOTHER WHOSE
4 CHILD IS ADOPTED.—

5 “(A) IN GENERAL.—In the case of a tax-
6 payer who is a qualified birthmother with re-
7 spect to a child, the term ‘qualifying child’
8 means the child born, and formally placed for
9 adoption, during the taxable year.

10 “(B) QUALIFIED BIRTHMOTHER.—For
11 purposes of subparagraph (A), the term ‘quali-
12 fied birthmother’ means an individual who gives
13 birth to the child described in subparagraph
14 (A).

15 “(C) ONE-TIME ONLY.—A taxpayer may
16 not be treated as a qualified birthmother for a
17 taxable year if the taxpayer has been allowed a
18 credit under subsection (a) for any preceding
19 taxable year by reason of subparagraph (A).

20 “(D) CREDIT ALLOWED TO BOTH
21 BIRTHMOTHER AND ADOPTIVE PARENT.—Not-
22 withstanding paragraph (1) and section 152(c),
23 the credit under subsection (a) with respect to
24 a child described in subparagraph (A) for the
25 taxable year shall be allowed to both the quali-

1 fied birthmother of such child and the taxpayer
2 who adopts such child.”.

3 (b) IDENTIFICATION.—Subsection (e) of section 24 of
4 such Code is amended by adding at the end the following:
5 “For purposes of the preceding sentence, the Secretary
6 shall issue guidance on appropriate identification of chil-
7 dren with respect to whom a credit is allowed under this
8 section by reason of subsection (c)(3).”.

9 (c) EFFECTIVE DATE.—The amendments made by
10 this section shall apply to taxable years beginning after
11 December 31, 2007.

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