

117TH CONGRESS  
1ST SESSION

# S. 3259

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 SENATE OF THE UNITED STATES

NOVEMBER 18, 2021

Ms. KLOBUCHAR (for herself and Mr. HOEVEN) introduced the following bill;  
which was read twice and referred to the Committee on Finance

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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 A CHILD HAS**  
4 **SPECIAL NEEDS.**

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

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

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

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

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