

S 3616

Making Adoption Affordable Act of 2012

Congress: 112 (2011–2013, Ended)

Chamber: Senate

Policy Area: Taxation

Introduced: Sep 21, 2012

Current Status: Read twice and referred to the Committee on Finance.

Latest Action: Read twice and referred to the Committee on Finance. (Sep 21, 2012)

Official Text: <https://www.congress.gov/bill/112th-congress/senate-bill/3616>

Sponsor

Name: Sen. Landrieu, Mary L. [D-LA]

Party: Democratic • **State:** LA • **Chamber:** Senate

Cosponsors (7 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Blunt, Roy [R-MO]	R · MO		Sep 21, 2012
Sen. Cardin, Benjamin L. [D-MD]	D · MD		Sep 21, 2012
Sen. Hutchison, Kay Bailey [R-TX]	R · TX		Sep 21, 2012
Sen. Mikulski, Barbara A. [D-MD]	D · MD		Nov 29, 2012
Sen. Wyden, Ron [D-OR]	D · OR		Nov 29, 2012
Sen. Hoeven, John [R-ND]	R · ND		Dec 5, 2012
Sen. Merkley, Jeff [D-OR]	D · OR		Dec 12, 2012

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Sep 21, 2012

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
112 HR 4373	Related bill	Apr 17, 2012: Referred to the House Committee on Ways and Means.

Making Adoption Affordable Act of 2012 - Makes permanent provisions of the Economic Growth and Tax Relief Reconciliation Act of 2001 allowing an increased tax credit for adoption expenses and an increased exclusion from an employee's gross income for amounts paid by an employer for adoption expenses.

Amends the Internal Revenue Code to reinstate and make permanent: (1) the increase in the tax credit for adoption expenses and the increased exclusion from an employee's gross income for amounts paid by an employer for adoption expenses that were enacted by the Patient Protection and Affordable Care Act, (2) the annual inflation adjustments for such increased amounts, and (3) the refundability of the tax credit for adoption expenses.

Directs the Secretary of the Treasury to take certain actions concerning: (1) Internal Revenue Service (IRS) communications efforts about the adoption tax credit, and (2) documentation of adoption expenses required before initiation of a tax audit.

Actions Timeline

- **Sep 21, 2012:** Introduced in Senate
- **Sep 21, 2012:** Read twice and referred to the Committee on Finance.