

## S 82

### Adoption Tax Relief Guarantee Act

**Congress:** 112 (2011–2013, Ended)

**Chamber:** Senate

**Policy Area:** Taxation

**Introduced:** Jan 25, 2011

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

**Latest Action:** Read twice and referred to the Committee on Finance. (Jan 25, 2011)

**Official Text:** <https://www.congress.gov/bill/112th-congress/senate-bill/82>

### Sponsor

**Name:** Sen. Johanns, Mike [R-NE]

**Party:** Republican • **State:** NE • **Chamber:** Senate

### Cosponsors (12 total)

| Cosponsor                          | Party / State | Role | Date Joined  |
|------------------------------------|---------------|------|--------------|
| Sen. Burr, Richard [R-NC]          | R · NC        |      | Jan 25, 2011 |
| Sen. Casey, Robert P., Jr. [D-PA]  | D · PA        |      | Jan 25, 2011 |
| Sen. Hutchison, Kay Bailey [R-TX]  | R · TX        |      | Jan 25, 2011 |
| Sen. Klobuchar, Amy [D-MN]         | D · MN        |      | Jan 25, 2011 |
| Sen. Thune, John [R-SD]            | R · SD        |      | Jan 25, 2011 |
| Sen. Cochran, Thad [R-MS]          | R · MS        |      | Jan 31, 2011 |
| Sen. Johnson, Tim [D-SD]           | D · SD        |      | Feb 7, 2011  |
| Sen. Roberts, Pat [R-KS]           | R · KS        |      | Feb 16, 2011 |
| Sen. Gillibrand, Kirsten E. [D-NY] | D · NY        |      | Jul 13, 2011 |
| Sen. Collins, Susan M. [R-ME]      | R · ME        |      | Feb 15, 2012 |
| Sen. Boozman, John [R-AR]          | R · AR        |      | Nov 13, 2012 |
| Sen. Moran, Jerry [R-KS]           | R · KS        |      | Dec 10, 2012 |

### Committee Activity

| Committee         | Chamber | Activity    | Date         |
|-------------------|---------|-------------|--------------|
| Finance Committee | Senate  | Referred To | Jan 25, 2011 |

### Subjects & Policy Tags

#### Policy Area:

Taxation

### Related Bills

*No related bills are listed.*

## Summary (as of Jan 25, 2011)

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Adoption Tax Relief Guarantee Act - Exempts provisions expanding the adoption tax credit and adoption assistance programs enacted by the Economic Growth and Tax Relief Reconciliation Act of 2001 from the general terminating (sunset) provisions of that Act.

Eliminates the terminating date in the Patient Protection and Affordable Care Act applicable to increases in the adoption tax credit and employer-provided adoption benefits.

Amends the Internal Revenue Code to allow the tax credit for adoption expenses in the taxable year in which such expenses are paid or incurred.

## Actions Timeline

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- **Jan 25, 2011:** Introduced in Senate
- **Jan 25, 2011:** Read twice and referred to the Committee on Finance.