

STATEMENT OF PURPOSE

RS25936

This legislation will raise the amount of legal fees, medical expenses and other costs that adoptive parents may deduct from their taxable income. If this legislation passes, adoptive parents will be able to deduct \$10,000 rather than \$3,000.

FISCAL NOTE

The fiscal impact on the general fund will be approximately \$156,140.

Contact:

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DISCLAIMER: This statement of purpose and fiscal note are a mere attachment to this bill and prepared by a proponent of the bill. It is neither intended as an expression of legislative intent nor intended for any use outside of the legislative process, including judicial review (Joint Rule 18).