



**In Relation to Providing an Income Tax Deduction for Expenses
Incurred in the Adoption of a Child in the Foster Care System
(Bill S.598-Salazar)**

Memorandum of Support

Bill S.598-Salazar, the Adoption Tax Deduction Bill, would provide a personal income tax deduction for all fees and expenses incurred in connection with the adoption of a child in New York's foster care system during a given tax year.

Many foster parents do a commendable job caring for their foster children, but the permanence and stability of an adoptive home is the optimal environment for most adoption-eligible children in foster care. It is in the state's interest to pass legislation that encourages and promotes the adoption of these children. Adoption can be expensive, and the tax deduction called for in this legislation would remove economic obstacles to the adoption of foster children. Also, parents who give of themselves by adopting foster children are performing a much-needed service to the State of New York. It is appropriate for the state to recognize and reward that sacrificial act with a state income tax deduction. Furthermore, the slight amount of tax revenue that the state might lose in passing this bill would be more than offset by the savings that the state would realize due to decreased foster care costs.

Similar legislation has passed both Houses of the State Legislature multiple times; however, those bills were vetoed twice by Gov. Andrew Cuomo. This bill is a vitally important one that deserves to become law. Accordingly, New Yorkers for Constitutional Freedoms encourages all Members of the New York State Legislature to give this legislation their full support. The Adoption Tax Deduction Bill furthers the state's interests, the interests of adoptive parents, and—most importantly—the interests of children.