

107TH CONGRESS
1ST SESSION

S. 1802

To accelerate the effective date for the expansion of the adoption tax credit
and the adoption assistance programs by 1 year.

IN THE SENATE OF THE UNITED STATES

DECEMBER 11, 2001

Ms. LANDRIEU introduced the following bill; which was read twice and
referred to the Committee on Finance

A BILL

To accelerate the effective date for the expansion of the
adoption tax credit and the adoption assistance programs
by 1 year.

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. ACCELERATION OF EFFECTIVE DATE FOR EX-**
4 **PANSION OF ADOPTION TAX CREDIT AND**
5 **ADOPTION ASSISTANCE PROGRAMS.**

6 Subsection (g) of section 202 of the Economic
7 Growth and Tax Relief Reconciliation Act of 2001 is
8 amended to read as follows:

1 “(g) EFFECTIVE DATE.—The amendments made by
2 this section shall apply to taxable years beginning after
3 December 31, 2001.”.

○