Title: adoption

United States Senate

Mary L. Landrieu
United States Senator

Washington, D.C. 20510
(202) 224-5824
(202) 224-9735 (fax)
Louisiana
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MARY L. LANDRIEU
LOUISIANA

United States Senate

WASHINGTON, DC 20510-1804

COPY

September 22, 2000

The Honorable Daniel Patrick Moynihan
Ranking Member
Senate Finance Committee
203 Dirksen Senate Office Building
Washington D.C. , 20510

Dear Senator Moynihan:

I would like to take this opportunity to thank you for your past support of the adoption tax credit . Since its creation in 1996, the adoption tax credit has made adoption a more affordable for many families and no doubt has served as an incentive for good families to consider adopting a child. With 110,000 waiting children, in America alone, we must continue to do all that we can to provide support to families willing to adopt children, particularly special needs children..

You will remember that the current tax law provides for a tax credit for "adoption related expenses"up to $5,000 per adoption ($6,000 in the case of special needs children) However, under the law, the definition of expenses is so narrowly defined as to only include those expenses related to the adoption itself, such as court fees or home study costs. Therefore, the amount of credit an adoptive parent receives is determined by the cost of the act of adoption rather than the anticipated additional cost of raising the child.

As you well know, the cost of an adoption varies dramatically depending on several factors such as whether it is public or private, domestic or international, etc. **In fact, since adoptions from Foster Care are often subsidized, there are little, if any, "adoption related expenses". As a result, parents who adopt a child with special needs often do not qualify for this credit despite Congress' intent to assist them with the overwhelming expenses associated with adopting such a child.**

In addition, the $5,000 tax credit for families who adopt non-special needs children is due to expire in December of 2001. This credit has played a role in approximately 75,000 children finding homes. Countless times, parents have approached us to tell us how helpful the credit is and how grateful they are for the assistance. Allowing this credit to expire would undoubtedly hinder the tremendous success we have had in addressing the needs of our waiting children.

In the final days of the session, we urge you to consider the significant benefits of the adoption tax credit. Below I have outlined three options for your consideration. Naturally, I would hope you would be able to accommodate them all. However, I acknowledge that you are limited by time and budget constraints. I assure you that these any one of these small and relatively inexpensive modifications will have a profound impact on the lives of children and families.

1) Increase the special needs tax credit to $10,000 and "de-link" it from qualified adoption expenses. **CBO score $300 million over 10 years.**

2) Permanently extend the non-special needs tax credit. Increase the special needs tax credit to $10,000 and "de-link" it from qualified adoption expenses. **CBO score 2.596 billion over 10 years.**

3) Increase the special needs tax credit to $10,000 and "de-link" it from qualified adoption expenses, permanently extend it for non special needs, adjust the income limitations and allow for international special needs. **CBO score 5.914 billion over 10.**

With warmest personal regards, I am

Sincerely,

Mary L. Landrieu
United States Senator

6:00 pm – oval [illegible]

1. 1:15 DZ:00 HRC [illegible] now [illegible]

2. 1:14 Dad

3. 1:24 [illegible] – [illegible] – [illegible] private
917-817-2610

4. 1:26 Heather

Stottman → Joanne Slaney
Kathleen Stottman
Senate Finance Committee
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[illegible]

Janet Holtcomb
622-1327

Kathleen Strottman ↓ Laura Muldoon
622-6773

Fixes - special needs
→ adoption
Every trans
new bulls

[- special needs]
20

Adoption Rules & Relief Act
2005

10 over years

① Mary Landrieu

② 7:57 Ellen Bredesky - 917-803-8337

9/15/00 → 76 bills Paper statements - 9
2 CRs
↓
10/25/00

U.S. SENATOR MARY LANDRIEU

Fax Transmission
Phone: (202) 224-5824
Fax: (202) 224-9735

TO: Anne O'Leary **FAX #:** 456-2878

FROM: Kathleen Strottman

DATE: 10/27/00

NUMBER OF PAGES (including cover): 3

COMMENTS:

Still awaiting score. Can't get hold of point person for explanation.

Here is a score of the Special Needs tax credit if made independent of expenses and raised to $10K.

Note: The tax provision does not raise it immediately. Rather it phases in the increase over 3 years. This may decrease the score slightly.

Please call (202) 224-5824 if there is a problem with this transmission.

Congress of the United States
JOINT COMMITTEE ON TAXATION
Washington, DC 20515-6453

NOV 15 1999

The Honorable Mary Landrieu
United States Senate
SH-702
Washington, D.C. 20510

Dear Senator Landrieu:

This letter responds to your request of October 28, 1999, for a revenue estimate of a proposal to expand the adoption credit. Briefly, your proposal would increase the dollar limit of the credit to $10,000.

Under present law, the adoption tax credit is a nonrefundable credit against income tax liability of up to $5,000 for qualified adoption expenses. In the case of a special needs adoption, the maximum credit is $6,000. The credit can be carried forward for a maximum of five taxable years, and is not adjusted for inflation. After December 31, 2001, the credit is available only for domestic special needs adoptions. Additionally, the credit is phased out for taxpayers with modified adjusted gross income ("AGI") in excess of $75,000, and is fully phased out at $115,000 of modified AGI. For expenses paid or incurred in taxable years before the year the adoption becomes final, the credit generally is claimed in the year after the taxable year. Expenses paid or incurred in the year the adoption becomes final or thereafter are claimed in the year the expenses are paid or incurred.

Under your proposal, the adoption credit would be made independent of expenses incurred and increased to $10,000 for special needs children. The proposal also provides in the case of special needs adoptions that expenses paid or incurred in taxable years before the year the adoption becomes final are allowed in the taxable year the adoption becomes final. In estimating the effects of your proposal, we have assumed that your proposal would be effective for taxable years beginning after December 31, 2000. We estimate that your proposal would have the following effect on Federal fiscal year budget receipts:

	Fiscal Years [Millions of Dollars]											
Item	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2000-04	2000-09
Adoption credit expansion..........................	---	-8	-28	-30	-33	-36	-39	-41	-42	-43	-99	-300

Congress of the United States
JOINT COMMITTEE ON TAXATION
Washington, DC 20515-6453

The Honorable Mary Landrieu
United States Senate

I hope this information is helpful to you. If we can be of further assistance, please let me know.

Sincerely,

/s/

Lindy L. Paull
Chief of Staff

U.S. SENATOR MARY LANDRIEU

Fax Transmission

Phone: (202) 224-5824
Fax: (202) 224-9735

TO: Anne O'Leary **FAX #:** 456-2878

FROM: Kathleen Strottman

DATE: 10/27/00

NUMBER OF PAGES (including cover):

COMMENTS:

Old Language and new Language attached.

This is only the change we propose - Any section of the conference report not altered would stand as written.

Thanks.

Old Language

(included in conf Rept)

(1) any cash payment received before, on, or after the date of the enactment of this Act by, or made on behalf of, a person under such settlement, and

(2) any amount which (but for this section) would be includible in gross income by reason of the discharge of indebtedness pursuant to such settlement.

SEC. 717. EXPANSION OF CREDIT FOR ADOPTION EXPENSES.

(a) INCREASE IN EXPENSES ALLOWABLE FOR ADOPTION.—Paragraph (1) of section 23(b) (relating to dollar limitation) is amended to read as follows:

"(1) DOLLAR LIMITATION.—

"(A) IN GENERAL.—The aggregate amount of qualified adoption expenses which may be taken into account under subsection (a) for all taxable years with respect to the adoption of a child by the taxpayer shall not exceed the applicable amount.

"(B) APPLICABLE AMOUNT.—For purposes of subparagraph (A)—

"(i) CHILD WITH SPECIAL NEEDS.—In the case of a child with special needs, the applicable amount for a taxable year shall be the amount determined in accordance with the following table:

"For taxable years beginning in:	The applicable amount is:
2001	$8,000
2002	$10,000
2003 and thereafter	$12,000.

"(ii) OTHER CHILDREN.—In the case of a child who is not a child with special needs, the applicable amount for a taxable year shall be the amount determined in accordance with the following table:

"For taxable years beginning in:	The applicable amount is:
2001	$6,000
2002	$7,000
2003	$8,000
2004	$9,000
2005 and thereafter	$10,000.".

(b) INCREASE IN INCOME LIMITATION.—Clause (i) of section 23(b)(2)(A) (relating to income limitation) is amended by striking "$75,000" and inserting "$150,000".

(c) EXTENSION OF SUNSET.—Subparagraph (B) of section 23(d)(2) (relating to eligible child) is amended by striking "2001" and inserting "2005".

(d) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2000.

SEC. 718. STUDY CONCERNING UNITED STATES INSURANCE COMPANIES WITH CERTAIN OFFSHORE REINSURANCE AFFILIATES.

(a) STUDY.—The Secretary of the Treasury shall conduct a study on the extent to which United States tax on investment income of United States insurance companies is being avoided through the use of affiliated corporations in Bermuda or other offshore locations. In conducting such study, the Secretary shall—

(1) address issues concerning the application of current United States tax law in preventing such avoidance,

(2) examine changes to United States tax law which may be needed to prevent such avoidance, and

(3) make such recommendations as the Secretary considers appropriate.

(b) SUBMISSION OF STUDY TO CONGRESS.—Not later than December 31, 2001, the Secretary shall submit the study conducted under subsection (a), together with recommendations thereon, to the Committee on Ways and Means of the House of Representatives and the Committee on Finance of the Senate.

SEC. 719. TREATMENT OF INDIAN TRIBAL GOVERNMENTS UNDER FEDERAL UNEMPLOYMENT TAX ACT.

(a) IN GENERAL.—Section 3306(c)(7) (defining employment) is amended—

(1) by inserting "or in the employ of an Indian tribe," after "service performed in the employ of a State, or any political subdivision thereof,"; and

New Lang.

O:\CHE\CHE00.045 S.L.C.

AMENDMENT NO. ____ Calendar No. ____

Purpose: To expand the adoption credit to provide assistance to adoptive parents of special needs children, and for other purposes.

IN THE SENATE OF THE UNITED STATES—106th Cong., 2d Sess.

(no.) ________

(title) ______________________________________

Referred to the Committee on ____________________ and ordered to be printed

Ordered to lie on the table and to be printed

AMENDMENT intended to be proposed by Ms. LANDRIEU

Viz:

At the appropriate place, insert the following:

SEC. ____. EXPANSION OF ADOPTION CREDIT.

(a) IN GENERAL.—Section 23(a)(1) (relating to allowance of credit) is amended to read as follows:

"(1) IN GENERAL.—In the case of an individual, there shall be allowed as a credit against the tax imposed by this chapter—

"(A) in the case of an adoption of a child other than a child with special needs, the amount of the qualified adoption expenses paid or incurred by the taxpayer but not to exceed the applicable amount, and

"(B) in the case of an adoption of a child with special needs, the applicable amount."

(b) APPLICABLE AMOUNT.—Paragraph (1) of section 23(b) is amended to read as follows:

"(1) APPLICABLE AMOUNT.—For purposes of subsection (a)(1)—

"(A) CHILD WITH SPECIAL NEEDS.—In the case of a child with special needs, the applicable amount for a taxable year shall be the amount determined in accordance with the following table:

"For taxable years beginning in:	The applicable amount is:
2001	$8,000
2002	$10,000
2003 and thereafter	$12,000.

"(B) OTHER CHILDREN.—In the case of a child who is not a child with special needs, the applicable amount for a taxable year shall be the amount determined in accordance with the following table:

"For taxable years beginning in:	The applicable amount is:
2001	$6,000
2002	$7,000

2003	$8,000
2004	$9,000
2005 and thereafter	$10,000.".

(c) YEAR CREDIT ALLOWED.—Section 23(a)(2) is amended by adding at the end the following new flush sentence:

"In the case of the adoption of a child with special needs, the credit allowed under paragraph (1) shall be allowed for the taxable year in which the adoption becomes final."

(d) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2000.

MARY L. LANDRIEU
LOUISIANA

12

United States Senate

WASHINGTON, DC 20510-1804

, Olivia Golden
Felton 20401-2337 Chandra
415-225-8672
HR 2614
Janet Holtzblatt 622-1325
Lauren Madison 622-6773

October 4, 2000

Mrs. Hillary Rodham Clinton
First Lady
The White House
Washington, D.C., 20500

Dear Mrs. Clinton:

As this Congress draws to a close, several important tax relief alternatives have come to the forefront for our consideration. Although it is not yet clear whether the legislative calendar will allow for any to be addressed independently, there is a strong likelihood that some may be included in final negotiations between the Administration and Congress. In an effort to make sure that the adoption tax credit remains a priority, I have attempted to educate my fellow members on the need for reform of this important credit.

I know that you understand and support the need for the adoption tax credit to be extended and expanded so that it can provide real support for all adoptive families. Through your leadership, we have made incredible progress in moving children into permanent families. It is important that we continue to strengthen the measures which have made this success possible. I would be hard pressed to give any other tax proposal a higher priority. I hope you agree. Any assistance you might provide would be greatly appreciated.

Attached for your review is a summary, a copy of the "Adoption Opportunities Act" which addresses this issue, and a letter that I sent to my colleagues on the finance committee, Senators Moynihan and Roth. I have also enclosed a summary and a full copy of the recent report issued by the Department of Treasury on the use and effectiveness of the current adoption tax credit. If I can provide you with any other information on the current tax credit or the alternative proposals, please let me know.

Thank you in advance for your time and consideration.

With warmest personal regards, I am

Sincerely,

Mary L. Landrieu
United States Senator

ADOPTION OPPORTUNITIES ACT OF 2000

Background

In 1996, Congress provided for a $5,000 tax credit ($6,000 for special needs children) to assist families with financing the significant cost of adopting a child. Under the provisions of the law, qualified adoption expenses include reasonable and necessary adoption fees, court costs, attorney fees and other expenses directly related to a legal adoption. For adoptions of domestic special needs children, the credit is a permanent part of the tax code. However, the tax credit provision as it applies to non- special needs children **sunsets after December 31, 2001.**

The Dilemma

The cost of an adoption varies dramatically depending on whether it is public or private, domestic or international, etc. Private or International adoptions can cost over $20,000 per child. In contrast, adoptions from foster care are often subsidized and therefore parents who choose to adopt a child from foster care or other public agencies incur little, if any, "adoption related expenses". As a result, parents adopting a child with special needs often do not qualify to receive this credit, despite the sometimes overwhelming expenses adopting such a child can mean.

The Solution

To further the original intent of the tax credit and encourage families to adopt a waiting child, this amendment would

- Permanently extend the $5,000 tax credit for all domestic non-special needs children.

- Increase the tax credit for special needs children to $10,000 and "de-link" it from the amount of qualified adoption expenses incurred.

- Make credit available to couples whose joint income is less than 161,450 (132,600 for singles and 147,050 for heads of households) and amends the income limitation to adjust annually for cost of living.

Estimated Cost

$ 5.9 Billion over 10 years.

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Bill 4 of 50

GPO's PDF version of this bill	References to this bill in the Congressional Record	Link to the Bill Summary & Status file.	*Full Display* - 4,731 bytes.[Help]

Hope for Children Act (Introduced in the House)

HR 531 IH

106th CONGRESS

1st Session

H. R. 531

To amend the Internal Revenue Code of 1986 to increase the amount allowable for qualified adoption expenses, to permanently extend the credit for adoption expenses, and to adjust the limitations on such credit for inflation.

IN THE HOUSE OF REPRESENTATIVES

February 3, 1999

Mr. BLILEY introduced the following bill; which was referred to the Committee on Ways and Means

---

A BILL

To amend the Internal Revenue Code of 1986 to increase the amount allowable for qualified adoption expenses, to permanently extend the credit for adoption expenses, and to adjust the limitations on such credit for inflation.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the `Hope for Children Act'.

SEC. 2. ADOPTION EXPENSES.

(a) INCREASE IN AMOUNTS ALLOWED-

(1) DOLLAR AMOUNT OF ALLOWED EXPENSES- Paragraph (1) of section 23(b) of the Internal Revenue Code of 1986 (relating to dollar limitation) is amended by striking `$5,000' and all that follows and inserting `$10,000.'.

(2) PHASE-OUT LIMITATION- Clause (i) of section 23(b)(2)(A) of such Code (relating to income limitation) is amended by striking `$75,000' and inserting `$150,000'.

(b) REPEAL OF SUNSET ON CHILDREN WITHOUT SPECIAL NEEDS-

(1) IN GENERAL- Paragraph (2) of section 23(d) of such Code (relating to definition of eligible child) is amended to read as follows:

`(2) ELIGIBLE CHILD- The term `eligible child' means any individual who--

`(A) has not attained age 18, or

`(B) is physically or mentally incapable of caring for himself.'.

(2) CONFORMING AMENDMENT- Subsection (d) of section 23 of such Code (relating to definitions) is amended by striking paragraph (3).

(c) ADJUSTMENT OF DOLLAR AND INCOME LIMITATIONS FOR INFLATION- Section 23 of such Code is amended by redesignating subsection (h) as subsection (i) and by inserting after subsection (g) the following new subsection:

`(h) ADJUSTMENTS FOR INFLATION- In the case of a taxable year beginning after December 31, 2000, each of the dollar amounts in subsections (b)(1) and (b)(2)(A)(i) shall be increased by an amount equal to--

`(1) such dollar amount, multiplied by

`(2) the cost-of-living adjustment determined under section 1(f)(3) for the calendar year in which the taxable year begins, determined by substituting `calendar year 1999' for `calendar year 1992' in subparagraph (B) thereof.'.

(d) LIMITATION BASED ON AMOUNT OF TAX -

(1) IN GENERAL- Subsection (c) of section 23 of such Code is amended by striking `the limitation imposed by section 26(a) for such taxable year reduced by the sum of the credits allowable under this subpart (other than this section and section 1400C)' and inserting `the applicable tax limitation'.

(2) APPLICABLE TAX LIMITATION- Subsection (d) of section 23 of such Code (as amended by subsection (b) of this section) is further amended adding at the end the following new paragraph:

`(3) APPLICABLE TAX LIMITATION- The term `applicable tax limitation' means the sum of--

`(A) the taxpayer's regular tax liability for the taxable year, reduced (but not below zero) by the sum of the credits allowed by sections 21, 22, 24 (other than the amount of the increase under subsection (d) thereof), 25, and 25A, and

`(B) the tax imposed by section 55 for such taxable year.'.

(3) CONFORMING AMENDMENTS-

(A) Subsection (a) of section 26 of such Code (relating to limitation based on amount of tax) is amended by inserting `(other than section 23)' after `allowed by this subpart'.

(B) Paragraph (1) of section 53(b) of such Code (relating to minimum tax credit) is amended by inserting `reduced by the aggregate amount taken into account under section 23(d)(3)(B) for all such prior taxable years,' after `1986,'.

(e) EFFECTIVE DATE- The amendments made by this section shall apply to taxable years beginning after December 31, 1998.

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Report from Treasury Supports Need for Reform

A recent report issued by the Department of Treasury found the following:

For Tax year 1998, 45,300 taxpayers received income tax benefits for $297 million of adoption expenses paid or reimbursed on connection with 50,400 adoptions.

Of the total tax benefits issued in 1998:

- non-foreign, non-special needs adoptions constituted 62%
- International adoptions constituted 28%.
- **Special needs adoption only constituted 9%.**

Although there were 31,000 special needs adoptions in 1998 **yet only 4,700 (about 15%) of which claimed and received tax benefits.**

Benefits by Adoption

31,400	**Non Foreign** **Non Special Needs**
14,300	**Foreign** **Non Special Needs**
4,700	**Non Foreign** **Special Needs**

Conclusion:

"According to estimates provided by the National Adoption Clearinghouse , costs for a non-foreign public agency adoption, including travel costs, range from zero to $2,500. The Clearinghouse reports that children placed by public agencies usually have been determined by the State to have special needs, and adoption expenses for these children up to $2,000 are eligible for reimbursement. Hence, unreimbursed adoption expenses for these children are often very low." - Dept. of Treasury Report, page 17.

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Report to The Congress on

Tax Benefits for Adoption

Department of the Treasury
October 2000

<u>Adoption Tax Credit Option Scores by CBO</u>

<u>Score 1</u> (Credit included in Taxpayer Relief Act of 1999)
5,000 flat credit non special needs
10,000 flat credit special needs
permanently extend non special needs

do not adjust caps
do not include international special needs

2.596 billion over 10

<u>Score 2</u> (Hope for Children Act)
- $10,000 adoption tax credit per child for qualified adoption expenses;
- The adoption tax credit is adjusted yearly for inflation;
- The adoption tax credit would become permanent law B December 31, 2001 sunset is repealed for non-special needs adoptions;
- Full adoption tax credit for all adjusted gross incomes under $150,000. For incomes between $150,000 and $190,000, the tax credit will be reduced.

4.9 billion over 10

<u>Score 3</u>
Increase special needs to 10,000
delink it from expenses
allow for international special needs to claim special needs credit

300 million over 10

<u>Score 4</u> (Adoption Opportunities Act)
increase special needs to 10,000
delink it from expenses
permanently extend it for non special needs
adjust the income limitations
allow for international special needs

5.914 billion over 10

106TH CONGRESS
2D SESSION

S. 2456

To amend the Internal Revenue Code of 1986 to expand the adoption credit to provide assistance to adoptive parents of special needs children, and for other purposes.

IN THE SENATE OF THE UNITED STATES

APRIL 25, 2000

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

---

A BILL

To amend the Internal Revenue Code of 1986 to expand the adoption credit to provide assistance to adoptive parents of special needs children, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. EXPANSION OF ADOPTION CREDIT.

(a) SPECIAL NEEDS ADOPTION.—

(1) CREDIT AMOUNT.—Paragraph (1) of section 23(a) of the Internal Revenue Code of 1986 (relating to allowance of credit) is amended to read as follows:

"(1) IN GENERAL.—In the case of an individual, there shall be allowed as a credit against the tax imposed by this chapter—

"(A) in the case of a special needs adoption, $10,000, or

"(B) in the case of any other adoption, the amount of the qualified adoption expenses paid or incurred by the taxpayer.".

(2) YEAR CREDIT ALLOWED.—Section 23(a)(2) of such Code (relating to year credit allowed) is amended by adding at the end the following new flush sentence:

"In the case of a special needs adoption, the credit allowed under paragraph (1) shall be allowed for the taxable year in which the adoption becomes final.".

(3) DOLLAR LIMITATION.—Section 23(b)(1) of such Code is amended—

(A) by striking "subsection (a)" and inserting "subsection (a)(1)(B)", and

(B) by striking "($6,000, in the case of a child with special needs)".

(4) DEFINITION OF SPECIAL NEEDS ADOPTION.—Section 23(d) of such Code (relating to definitions) is amended by adding at the end the following new paragraph:

"(4) SPECIAL NEEDS ADOPTION.—The term 'special needs adoption' means the final adoption of an individual during the taxable year who is an eligible child and who is a child with special needs.".

(5) DEFINITION OF CHILD WITH SPECIAL NEEDS.—Section 23(d)(3) of such Code (defining child with special needs) is amended to read as follows:

"(3) CHILD WITH SPECIAL NEEDS.—The term 'child with special needs' means any child if a State has determined that the child's ethnic background, age, membership in a minority or sibling groups, medical condition or physical impairment, or emotional handicap makes some form of adoption assistance necessary.".

(b) INCREASE IN INCOME LIMITATIONS.—Section 23(b)(2) of the Internal Revenue Code of 1986 (relating to income limitation) is amended—

(1) in subparagraph (A)—

(A) by striking "$75,000" and inserting "$63,550 ($105,950 in the case of a joint return)", and

(B) by striking "$40,000" and inserting "the applicable amount", and

(2) by adding at the end the following new subparagraph:

"(C) APPLICABLE AMOUNT.—For purposes of subparagraph (A), the applicable amount, with respect to any taxpayer, for the taxable year shall be an amount equal to the excess of—

"(i) the maximum taxable income amount for the 31 percent bracket under the table contained in section 1 relating to such taxpayer and in effect for the taxable year, over

"(ii) the dollar amount in effect with respect to the taxpayer for the taxable year under subparagraph (A)(i).

"(D) COST-OF-LIVING ADJUSTMENT.—

"(i) IN GENERAL.—In the case of a taxable year beginning after 2001, each dollar amount under subparagraph (A)(i) shall be increased by an amount equal to—

"(I) such dollar amount, multiplied by

"(II) the cost-of-living adjustment determined under section 1(f)(3) for the calendar year in which the taxable year begins, determined by substituting 'calendar year 2000' for 'calendar year 1992' in subparagraph (B) thereof.

"(ii) ROUNDING RULES.—If any amount after adjustment under clause (i) is not a multiple of $1,000, such amount shall be rounded to the next lower multiple of $1,000.".

(c) ADOPTION CREDIT MADE PERMANENT.—Subclauses (A) and (B) of section 23(d)(2) of the Internal Revenue Code of 1986 (defining eligible child) are amended to read as follows:

"(A) who has not attained age 18, or

"(B) who is physically or mentally incapable of caring for himself.".

(d) CONFORMING AMENDMENTS.—

(1) Section 23(a)(2) of the Internal Revenue Code of 1986 is amended by striking "(1)" and inserting "(1)(B)".

(2) Section 23(b)(3) of such Code is amended by striking "(a)" each place it appears and inserting "(a)(1)(B)".

(e) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2000.

○

MARY L. LANDRIEU
LOUISIANA

United States Senate

hope you would be able to accommodate them all. However, I acknowledge that you are limited by time and budget constraints. I assure you that these any one of these small and relatively inexpensive modifications will have a profound impact on the lives of children and families.

1) Increase the special needs tax credit to $10,000 and "de-link" it from qualified adoption expenses. **CBO score $300 million over 10 years.**

2) Permanently extend the non-special needs tax credit. Increase the special needs tax credit to $10,000 and "de-link" it from qualified adoption expenses. **CBO score 2.596 billion over 10 years.**

3) Increase the special needs tax credit to $10,000 and "de-link" it from qualified adoption expenses, permanently extend it for non special needs, adjust the income limitations and allow for international special needs. **CBO score 5.914 billion over 10.**

With warmest personal regards, I am

Sincerely,

Mary L. Landrieu
United States Senator

District of Columbia rental housing information for landlords, tenants real estate investors and property managers

Improve your net income and your peace of mind. Join RHOL

I wish I was as sure of anything as our mayor is of everything. - Larry Lick

District of Columbia
Rental Housing Information

Rental Housing Associations

District Housing Programs

Federal housing Programs

Housing Subsidy Program Administrators

District Landlord/Tenant Law: D. C. Code Ann. §§ 45-1401 to -1597, -2501 to -2593

District Lead-Paint Law: DC Law 5-35, Residential property owners with children under eight years must keep the premises lead free. Authorizes the Housing Department to

order lead abatement within ten days and no more than 30 days. Permits a right of entry to and inspection of any residential property where there is reason to believe a lead hazard exists. Requires the Department to inform the owner and occupants of any lead hazards discovered.

Landlord Tenant Law Summary

- **Application Fees:**
- **When rent is due: .§**
- **Grace period:** ***not addressed***
- **Where rent is due:**
- **Notice required to terminate or change month-to-month tenancy:** D.C. Code Ann. § 45-1402, **30 days**
- **Notice to increase rent:** D.C. Code Ann. § 45-1402
- **Notice to quit for non-payment:** D.C. Code Ann. § 45-2551, **30 days**
- **Unconditional Quit Terminations:** D.C. Code Ann. § 45-2551(c), 30 days, Performing an illegal act within the rental unit.
- **Time to move out before landlord can file eviction: 30 days**
- **Termination for lease violation:** D.C. Code Ann. § 45-2551, 30 days
- **Notice to enter:** No statute
- **Law prohibiting retaliation:** D.C. Code Ann. § 45-2552, six months
- **Statute on Withholding:** *Javins v. First National Realty Corp., 428 F. 2d 1071 (D.C. Cir 1970)*
- **Statute on Repair and Deduct:** No statute
- **Average time to complete eviction:**
- **Security Deposit Law:** D.C. Code Ann. § 45-2527 and D.C. Mun. Regs. tit. 14, §§ 308-311i
- **Maximum Security Deposit:**
- **Time allowed to return Security Deposit:**
- **Late charges:**

Consumer Protection Offices

Department of Consumer Information and Regulatory Affairs
614 H Street NW, Room 1120
Washington, DC 20001
202-727-7170 Fax 202-727-8073

Tenant Information Publication

Tenant's Guide to Safe and Decent Housing

DISTRICT FAIR HOUSING AGENCIES

Commission on Human Rights
2000 14th Street NW
Washington, DC 200009
202-939-8740

Environmental Laws Affecting Rental Housing

It is a good idea to include the following paragraphs:

NOTICE: The Tenant is hereby advised and understands that the personal property of the Tenant is not insured by the Landlord for either damage or loss, and the Landlord assumes no liability for any such loss. The Tenant is advised that, if insurance coverage is desired by the Tenant, the Tenant should inquire of Tenant's insurance agent regarding a Renter's Policy of Insurance.

Beginning September, 1996, landlords are required, by Federal law, to provide lead paint disclosure information to all present and future tenants. Leases or agreements must contain the following Lead Warning Statement:

Housing built before 1978 may contain lead based paint. Lead from paint, paint chips, and dust can pose health hazards if not taken care of properly. Lead exposure is especially harmful to young children and pregnant women. Before renting pre-1978 housing, landlords must disclose the presence of known lead-based paint hazards in the dwelling. **Tenants must also receive a Federally approved pamphlet on lead poisoning prevention.**

RETURN TO THE TOP OF THIS PAGE

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1982

Security Deposit Law: D.C. Code Ann. §§ 45-2527 and D.C. Mun. Regs. tit. 14, §§§§ 308-311i

LSAT 2000-2001 Test Date Change Form

Use this form to request a test date change. You may only request a change to another test date within the current testing year (June 2000–February 2001). However, those who register for the February 2001 test and are unable to take the test may request a change to a date in the next processing year. This form must be **postmarked by the test date change deadline** on the inside front cover of the *LSAT/LSDAS Registration and Information Book*; forms postmarked after the deadline will be returned unprocessed. If you are requesting to change your test date to an **earlier** administration, your request must meet the **regular registration postmark deadline for that earlier test date. Requesting a test date change in time to meet the appropriate postmark deadline will prevent the recording of an absentee** notation on your file. Test date change requests are subject to space and test material availability and, consequently, cannot be guaranteed. You must return your admission ticket with this completed form.

A

Last Name (Family or Surname) ______ First Name (Given) ______ M.I. ______

Date of Birth *Month/Day/Year* ___/___/___ Social Security/Social Insurance Number ______ Phone Number ( ) ______

Street Address or P.O. Box; include apartment number, if applicable ______

City ______ State/Province ______ U.S. Zip/Postal Code ______ Country ______

☐ Note: Please check if new address.

B **Previous Test Date:**

___June 12, 2000 ___ Oct. 7, 2000
___Dec. 2, 2000 ___ Feb. 10, 2001

Check the one test date for which you were registered.

Saturday Sabbath Observers (see page 4, Saturday Sabbath Observers)

___ Oct. 11, 2000 ___ Dec. 4, 2000 ___ Feb. 12, 2001

C **Change To:**

___June 12, 2000 ___ Oct. 7, 2000
___Dec. 2, 2000 ___ Feb. 10, 2001

First-choice center number and location ______

Saturday Sabbath Observer (see page 4, Saturday Sabbath Observers)

___ Oct. 11, 2000 ___ Dec. 4, 2000 ___ Feb. 12, 2001

Second-choice center number and location ______

D Test Date Change Fee: $28 Amount $ ______

Enclose check or money order in U.S. dollars made payable to LSAC
OR charge: ❑ VISA ❑ MasterCard ❑ DISCOVER ❑ American Express

Note *A candidate who receives a fee waiver for the February 2001 LSAT cannot transfer the waiver to the next processing year.*

______ VISA/MasterCard/DISCOVER/AmericanExpress account number

______ Exp.Date *(Month/Year)*

Mail this completed form to: *LSAC, Test Date Change Request, Box 2000-T, Newtown, PA 18940-0995*

A. Complete identifying information.
B. Check the test date for which you were registered.
C. Check the new test date you are requesting. Indicate first and second test center choices for your new test date. (Refer to the test center code list in Appendixes C and D. If the test centers you designate on this form are filled or closed for the desired date, you will be assigned to the nearest open center.)
D. Include a $28 check or money order made payable to LSAC or enter a VISA, MasterCard, DISCOVER, or American Express account number and the card's expiration date. Indicate your Social Security number on your check or money order.

Important *Read the following statement. Sign your name and enter the date. If the statement is not signed and dated, delays in processing may result and a reporting hold will be placed on your file. Law School Admission Council (LSAC) will not process this form if this statement has been modified or altered in any way.*

I authorize LSAC to process the test date change requested above. I certify that I have read the *2000-2001 LSAT/LSDAS Registration and Information Book* and am aware that my test date change request will be processed in accordance with published policies. If paying by credit card, I warrant that I am authorized to make charges to the account I have identified and authorize LSAC to make the appropriate charges.

______ *Signature* ______ *Date*

Do not send cash or foreign currency. If no test date and/or test center is indicated, you will be assigned to the next available test date and/or to the previously assigned test center.