



New York State YMCA
Youth And Government

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Committee Assignment: Senate Liberty 2

Bill #:SL-15

1
2 **Sponsors:** Hannah Schildknecht, Caroline Connelly and Alexandria Laignel.

3 **An Act To:**

4 Amend Article 1 Section 45 of New York State Tax Law to give tax exemption for
5 those who adopt children and who have adopted children.

6 *The People of the State of New York, represented in the Senate and Assembly do enact as follows:*

7 **Purpose**

8 To encourage adoption and fostering in New York State by adding benefits to those
9 who adopt or foster children and those who have adopted children.

10 **Summary of Provisions**

11 Section 1: Definitions

12 Except: To limit or eliminate an obligation from someone, in this case, taxes

13 Income Tax: A tax taken directly from someone's pay from a job

14 Section 2

15 Those who adopt or foster a child or have already adopted or fostered a child in
16 New York State will have the following tax benefits until the child has reached the
17 age of 18:

18 1. The amount of money taken for income tax will be reduced by 25% of the
19 current amount

20 2. This tax exemption does not increase with the amount of children you adopt or
21 foster

22 **Justification**

23 Our bill will create an incentive for more children to be adopted and fostered in the
24 state of New York. Adoption is a lengthy and expensive process that make it a last
25 resort. This bill will make the process of raising many kids without a home into
26 functioning members of society. In addition, many children within the foster care
27 system spend a lot of time in the system before being adopted permanently, with
28 an average time spent in the system being 4.3 years before being adopted in the
29 state of New York. That is 4 years of their childhood lost to the system. Most kids
30 after the age of nine spent their life in foster care and do not get adopted. At the
31 age of eighteen they are put onto the streets with no family. Is this what we want
32 for people with such potential for good?

33 **Environmental Implications**

34 This bill has no Environmental Implications

35 **Fiscal Implications**

36 Taking the amount of children adopted in New York State and taking into account
37 the variations in income tax, it is predicted that this bill will lead to a 2 to 5 million
38 dollar decrease in income tax revenue

39 **Effective Date**

40 This bill will go into effect as of January 1st of the year following this bill's passage.