

1 taxpayer, be taken over a period of three years.

2 For the purpose of this section and credit "nonfamily
3 adoptions" means adoptions of a child or children by a taxpayer or
4 taxpayers which child or children are not related to the taxpayer
5 or taxpayers by blood or marriage.

(NOTE: The purpose of this bill is to raise the tax credit for
nonfamily adoptions from \$2,000 to \$4,000.

Strike-throughs indicate language that would be stricken from
the present law, and underscoring indicates new language that would
be added.)