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(Original Signature of Member)

118TH CONGRESS
2D SESSION

H. R. _____

To amend the Internal Revenue Code of 1986 to increase the aggregate dollar limitation on the amount of qualified adoption expenses which may be taken into account for purposes of the adoption expenses credit in the case of a taxpayer who adopts 2 siblings in the same taxable year.

IN THE HOUSE OF REPRESENTATIVES

Mr. NUNN of Iowa introduced the following bill; which was referred to the Committee on _____

A BILL

To amend the Internal Revenue Code of 1986 to increase the aggregate dollar limitation on the amount of qualified adoption expenses which may be taken into account for purposes of the adoption expenses credit in the case of a taxpayer who adopts 2 siblings in the same taxable year.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

1 **SECTION 1. SHORT TITLE.**

2 This Act may be cited as the “Fight for Siblings Act
3 of 2024”.

4 **SEC. 2. INCREASE IN AGGREGATE DOLLAR LIMITATION ON**
5 **ADOPTION EXPENSES CREDIT.**

6 (a) **IN GENERAL.**—Section 23(b)(1) of the Internal
7 Revenue Code of 1986 is amended by inserting “(\$20,000
8 in the case of a taxpayer that finalizes the adoption of
9 2 children who are siblings in the same taxable year)”
10 after “\$10,000”.

11 (b) **EFFECTIVE DATE.**—The amendment made by
12 this section shall apply to adoptions finalized after the
13 date of the enactment of this Act.