

**Bill Summary**  
2<sup>nd</sup> Session of the 57<sup>th</sup> Legislature

<b>Bill No.:</b>	<b>HB 3086</b>
<b>Version:</b>	<b>ENGR</b>
<b>Request No.:</b>	
<b>Author:</b>	<b>Sen. Bice</b>
<b>Date:</b>	<b>03/20/2020</b>

**Bill Analysis**

HB 3086 modifies the tax incentives provided to taxpayers for adoption expenses. The measure strikes the deduction and replaces the deduction with an income tax credit for nonrecurring adoption expenses paid by a resident individual taxpayer after January 1, 2021. The credit is limited to 10% of qualified expenses that shall not exceed \$2000.00 for single filers or \$4000.00 for joint filers.