



NEW YORK STATE SENATOR

Patty Ritchie

## **Ritchie Measure to Find Loving Homes for Special Children Wins Final Legislative Approval**

[Patty Ritchie](#)

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A measure sponsored by Senator Patty Ritchie that will help increase the number of special needs adoptions by giving parents a \$10,000 annual tax deduction won final legislative approval on Friday and is on its way to the Governor for his signature.

The bipartisan bill (S4121-A) was unanimously approved by both the Senate and Assembly.

“Thousands of children in New York’s foster care system will wait years for the day they are placed in a caring, loving and permanent home, but for children with special needs, the wait can last even longer, and it may never come,” Senator Ritchie said. “For those with room in their hearts to embrace and accept a special needs child, this bill will remove a major worry over how to afford the care and extra attention that child may need.”

The IRS allows adoptive parents to claim tax credits and some deductions for adoption-related expenses, and the tax benefits are more generous for special needs adoption. At least 16 other states provide additional tax credits and deductions beyond the IRS benefits to encourage adoptions, including five with special tax incentives for “special needs” children.

According to the federal Administration for Children and Families, a branch of the Department of Health and Human Services, New York ranked 6th in 2014 for adoption placements, well behind other large states like California, Florida and Texas; but also behind much smaller states like Arizona and Michigan. Two of those states provide tax incentives for adoptions.

Under Senator Ritchie’s bill, the state Office for Children and Family Services would make the determination of which potential adoptees would be considered “special needs.” The term special needs can be used to describe children with a host of physical, medical or emotional disabilities including with autism, Down syndrome, dyslexia, blindness, ADHD or cystic fibrosis, for example.

New York’s tax benefit would extend until the child’s 21st birthday.

New York spends about \$33,000 a year for each child in foster care, or about \$759 million. It is estimated the total cost to taxpayers for Senator Ritchie’s plan, when fully effective, would be about \$5 million a year.

“A small investment in these children and their families could lead to a lifetime of reward both for them, their parents and adoptive families,” Senator Ritchie said.

The bill was sponsored in the Assembly by Assembly Member Jo Anne Simon (D-Brooklyn).