

**AMENDMENT IN THE NATURE OF A SUBSTITUTE  
TO H.R. 622  
OFFERED BY MR. THOMAS**

Strike all after the enacting clause and insert the following:

1 **SECTION 1. SHORT TITLE.**

2 This Act may be cited as the "Hope for Children  
3 Act".

4 **SEC. 2. INCREASED TAX INCENTIVES FOR ADOPTIONS.**

5 (a) **INCREASE IN MAXIMUM BENEFIT.**—Section  
6 23(b)(1) of the Internal Revenue Code of 1986 (relating  
7 to dollar limitation) is amended by striking "\$5,000" and  
8 all that follows and inserting "\$10,000".

9 (b) **BENEFITS MADE PERMANENT FOR ALL CHILD-**  
10 **DREN.**—Paragraph (2) of section 23(d) of such Code is  
11 amended to read as follows:

12 "(2) **ELIGIBLE CHILD.**—The term 'eligible  
13 child' means any individual who—

14 "(A) has not attained age 18, or

15 "(B) is physically or mentally incapable of  
16 caring for himself."

17 (c) **INCREASE IN PHASEOUT.**—Clause (i) of section  
18 23(b)(2)(A) of such Code (relating to income limitation)  
19 is amended by striking "\$75,000" and inserting  
20 "\$150,000".