

1           (B) Paragraph (1) of section 26(a) of such  
2 Code is amended by inserting “(other than sec-  
3 tion 23)” after “this subpart”.

4           (C) Section 904(h) of such Code is amend-  
5 ed by inserting “(other than section 23)” after  
6 “chapter”.

7           (D) Subsection (d) of section 1400C of  
8 such Code is amended by inserting “and section  
9 23” after “this section”.

10       (e) AMENDMENTS RELATED TO EMPLOYER-PRO-  
11 VIDED ADOPTION ASSISTANCE.—

12           (1) Paragraph (1) of section 137(b) of such  
13 Code is amended by striking “\$5,000” and all that  
14 follows and inserting “\$10,000.”.

15           (2) Subparagraph (A) of section 137(b)(2) of  
16 such Code is amended by striking “\$75,000” and in-  
17 serting “\$150,000”.

18           (3) Section 137 of such Code is amended by  
19 striking subsection (f) (relating to termination).

20       (f) EFFECTIVE DATE.—

21           (1) IN GENERAL.—Except as provided in para-  
22 graph (2), the amendments made by this section  
23 shall apply to taxable years beginning after Decem-  
24 ber 31, 2001.