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## SUPPORT FOR ADOPTION TAX CREDIT AMENDMENT

**MR. CRAIG.** Mr. President, I am glad to join my colleague and co-chair of the Congressional Coalition on Adoption, Senator Landrieu, in offering this amendment to the tax relief bill.

Our amendment will renew two expiring provisions of the tax code that are critically important to American families: the adoption tax credit and the exclusion for employer-provided adoption benefits. It will also modernize and improve these provisions, in response to what we have learned families really need and want in this area.

Not a week goes by that I don't get a call, or an e-mail, or a visit from someone telling me what a help the adoption tax credit is to them, and how important it is for Congress to renew it. As my colleagues all know, this credit was added to the tax code in 1996, following years of effort. The idea was to allow families to keep a little more of their own hard-earned money to help absorb the extraordinary costs of adoption.

Since these adoption tax benefits have gone into effect, tens of thousands of families have claimed it. More important, that means tens of thousands of children have -- in part because of this tax credit -- found loving, permanent adoptive homes.

Yet there are many, many children still waiting for that happy outcome -- more than 100,000 in America, and more around the world -- and the adoption tax credit will expire at the end of this year. Furthermore, in looking at how the credit has worked since 1996, we have discovered that not all families are equally able to use the tax credit to help them cope with the true costs of adoption.

That's why at the beginning of this Congress, we introduced S.148, the "Hope For Children Act," to extend and improve the tax credit so that it can continue to help Americans form families through adoption. That bill is cosponsored by seventeen of our colleagues, representing a wide political and geographic spectrum; the House of Representatives unanimously passed their version of the bill earlier today; and the bill has won the support of all segments of the adoption community. It is this bill, the Hope For Children Act, that is reflected in the amendment we are offering today.

Mr. President, there are families who are sitting at the kitchen table today, trying to figure out if they can afford to open their hearts and homes to a child through adoption. Let us send a strong message of hope to those families, and to the thousands of waiting children, by passing this amendment.