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(Original Signature of Member)

119TH CONGRESS  
1ST SESSION

**H. R.** \_\_\_\_\_

To amend the Internal Revenue Code of 1986 to make the credit for the adoption of special needs children refundable.

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IN THE HOUSE OF REPRESENTATIVES

Mr. NUNN of Iowa introduced the following bill; which was referred to the Committee on \_\_\_\_\_

\_\_\_\_\_  
**A BILL**

To amend the Internal Revenue Code of 1986 to make the credit for the adoption of special needs children refundable.

1 *Be it enacted by the Senate and House of Representa-*  
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Fight for Families Act  
5 of 2025”.

1 **SEC. 2. ADOPTION CREDIT FOR SPECIAL NEEDS CHILDREN**  
2 **MADE REFUNDABLE.**

3 (a) IN GENERAL.—Section 23 of the Internal Rev-  
4 enue Code of 1986 is amended by redesignating subsection  
5 (i) as subsection (j) and by inserting after subsection (h)  
6 the following new subsection:

7 “(i) PORTION OF CREDIT RELATED TO SPECIAL  
8 NEEDS CHILDREN MADE REFUNDABLE.—

9 “(1) IN GENERAL.—So much of the credit al-  
10 lowed under this section for any taxable year (deter-  
11 mined without regard to this subsection and sub-  
12 section (c)) as does not exceed the special needs  
13 adoption expenses for such taxable year shall be  
14 treated as a credit allowed under subpart C (and not  
15 allowed under this section).

16 “(2) SPECIAL NEEDS ADOPTION EXPENSES.—  
17 For purposes of this subsection, the term ‘special  
18 needs adoption expenses’ means, with respect to any  
19 taxpayer for any taxable year, the aggregate amount  
20 of qualified adoption expenses with respect to adop-  
21 tions of children with special needs which is taken  
22 into account in determining the credit allowed under  
23 this section to such taxpayer for such taxable year  
24 (determined without regard to this subsection, sub-  
25 section (b)(2), and subsection (c)).”.

1           (b) COORDINATION WITH CARRYFORWARD OF NON-  
2 REFUNDABLE PORTION.—Section 23(e)(1) of such Code  
3 is amended by striking “under subsection (a)” and insert-  
4 ing “under this section (determined after application of  
5 subsection (i))”.

6           (c) EFFECTIVE DATE.—The amendments made by  
7 this section shall apply to taxable years beginning after  
8 the later of the date of the enactment of this Act or De-  
9 cember 31, 2025.