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But even those lawmakers most in favor of fiscal discipline may think twice before voting against a tax cut for adoptive parents of disabled children.

"We've got some tax cuts coming that are so nice that no one is going to be able to vote against them," says Sen. Don Nickles (R) of Oklahoma, assistant majority leader.

One of the most likely prospects to pass in this next round is the adoption tax credit. The \$2.6 billion Hope for Children Act, extending the adoption tax credit due to expire this year, roared through the House Ways and Means Committee last week and is in the wings in the Senate.

If passed into law, it would create new incentives for people thinking about adopting children, especially children with special needs or those from abroad. The basic tax credit doubles in value from \$5,000 to \$10,000 and becomes permanent.

It also cuts out a lot of red tape. Under the current system, parents can deduct the cost of a wheelchair for a special-needs adoption only if a court ordered that they provide one. (Courts are reluctant to give such orders, because it makes adoption of special-needs children more difficult.) The new system allows adoptive parents of special-needs children to treat the \$10,000 like a standard deduction - no need to itemize every expense. Also, travel abroad for an adoption will be tax-deductible.

It's an extremely popular measure. There are already 289 cosponsors in the House. And nine Democrats, including Senator Daschle, have joined GOP sponsors of the bill in the Senate.

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