A Resolution of the Inter-Tribal Council in Support of the Tribal Adoption Parity Act

Resolution No. 17-12

WHEREAS, the Inter-Tribal Council of the Five Civilized Tribes (ITC) is an organization that unites the tribal governments of the Cherokee, Chickasaw, Choctaw, Muscogee (Creek), and Seminole Nations, representing more than 650,000 Indian people throughout the United States; and

WHEREAS, tribal governments are committed to providing safe and nurturing homes for Indian children in need of adoption; and

WHEREAS, finding adoptive parents can be a challenging task which often burdens families with financial costs including court and attorney fees, adoption fees, travel expenses, relocation costs and possible home improvements for accommodations; and

WHEREAS, to help ease these financial hardships and support adoptive families, Congress created a one-time adoption tax credit of $10,000, adjusted for inflation, where the the credit in tax year 2016 equaled $13,460; and

WHEREAS, to further encourage adoption of children who may have difficulty being placed in an adoptive home, Congress created a “special needs” category to allow parents to claim the full adoption tax credit, even if they did not incur any qualified adoption expense; and

WHEREAS, current law only allows states to designate children as “special needs” which excludes tribal governments who are conducting custody proceedings of Indian children under the authority of the Indian Child Welfare Act; and

WHEREAS, allowing tribal governments the authority to designate children as “special needs” would allow adoptive families in tribal courts the ability to claim the full adoption tax credit.

NOW THEREFORE BE IT RESOLVED THAT, the Inter-Tribal Council of the Five Civilized Tribes hereby supports the Tribal Adoption Parity Act, which will amend Section 23 of the Internal Revenue Code by adding "Indian tribal governments" to the adoption tax credit.
The INTER-TRIBAL COUNCIL of the FIVE CIVILIZED TRIBES

CERTIFICATION

The foregoing resolution was adopted by the Inter-Tribal Council of the Five Civilized Tribes meeting in Tulsa, Oklahoma on this 7th day of April, 2017, by a vote of all for against and 0 abstentions.

Bill Anoatubby, Governor
The Chickasaw Nation

J. Frank Pottop
Chief
Choctaw Nation of Oklahoma

James R. Floyd, Principal Chief
Muscogee (Creek) Nation

Leonard M. Harjo, Principal Chief
Seminole Nation of Oklahoma

Bill John Baker, Principal Chief
Cherokee Nation