

**THE NATIONAL NATIVE AMERICAN BAR ASSOCIATION**

**RESOLUTION # 2019- 01**

**TITLE: IN SUPPORT OF THE TRIBAL ADOPTION PARITY ACT**

**WHEREAS**, the National Native American Bar Association (“NNABA”) was founded in 1973 and serves as the national association for Native American attorneys, judges, law professors and law students, and NNABA promotes and addresses social, cultural, political and legal issues affecting American Indians, Alaska Natives, and Native Hawaiians; and

**WHEREAS**, the adoption tax credit was enacted by Congress to mitigate the financial burden experienced by families adopting children and to reduce the number of children awaiting adoption by permitting adoptive parents to claim an adoption credit in certain situations; and

**WHEREAS**, the adoption tax credit was enacted by Congress to incentivize the adoption of the most vulnerable children in the child welfare system, those with special needs; and

**WHEREAS**, when an adopted child is considered “special needs”, as determined by a court with competent jurisdiction, families do not need to document qualified upfront adoption expenses because adopting a child with special needs is likely to result in costs even after the adoption is finalized; and

**WHEREAS**, under current law, the adoptive parents of a child with special needs who is adopted in tribal court do not qualify for the special needs adoption credit because the IRS does not recognize tribal determinations with regard to whether the child is considered “special needs”; and

**WHEREAS**, this oversight results in Indian children who have special needs and their adoptive families losing out on the benefits Congress intended them to have through the adoption tax credit; and

**WHEREAS**, the Tribal Adoption Parity Act attempts to correct this inequity by recognizing and providing parity to tribal determinations of special needs in adoption proceedings.

**NOW THEREFORE BE IT RESOLVED** that NNABA supports the Tribal Adoption Parity Act and urges Congress to enact the legislation into law; and

**BE IT FINALLY RESOLVED** that NNABA supports this resolution as a policy priority until it is withdrawn or modified by subsequent resolution.

**CERTIFICATION**

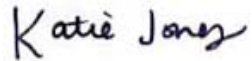
The foregoing Resolution was adopted by the Board of Directors of the National Native American Bar Association, on April 10, 2019, via online voting pursuant to § 4.9 of the Native American Bar Association Bylaws.



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Joel W. Williams, President

ATTEST:



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Katie Jones, Secretary