AMENDMENT TO RULE COMMITTEE PRINT 115-39
OFFERED BY MR. DEUTCH OF FLORIDA

Add at the end the following:

TITLE VI—CREDIT FOR LEGAL EXPENSES PAID WITH RESPECT TO ESTABLISHING GUARDIANSHIP OF A FAMILY MEMBER WITH DISABILITIES

SEC. 6001. CREDIT FOR LEGAL EXPENSES PAID WITH RESPECT TO ESTABLISHING GUARDIANSHIP OF A FAMILY MEMBER WITH DISABILITIES.

(a) IN GENERAL.—Subpart C of part IV of subchapter A of chapter 1 of the Internal Revenue Code of 1986 (relating to refundable credits) is amended by inserting after section 36B the following new section:

“SEC. 36C. CREDIT FOR LEGAL EXPENSES PAID WITH RESPECT TO ESTABLISHING GUARDIANSHIP OF A FAMILY MEMBER WITH DISABILITIES.

“(a) IN GENERAL.—In the case of an individual, there shall be allowed as a credit against the tax imposed by this subtitle an amount equal to the qualified legal guardianship expenses paid or incurred by the taxpayer during the taxable year.
(b) Dollar Limitation.—The credit allowed under subsection (a) to any taxpayer with respect to any family member with disabilities for any taxable year shall not exceed the excess of—

“(1) $5,000, over

“(2) the aggregate amount allowed as credit under subsection (a) to such taxpayer with respect to such family member with disabilities for all prior taxable years.

(c) Phaseout Based on Adjusted Gross Income.—The dollar limitation applicable under subsection (b) shall be reduced by the amount which bears the same ratio to such dollar limitation (determined without regard to this subsection) as—

“(1) the excess of—

“(A) the taxpayer’s adjusted gross income, over

“(B) $50,000 (twice such amount in the case of a joint return), bears to

“(2) $10,000 (twice such amount in the case of a joint return).

(d) Qualified Legal Guardianship Expenses.—For purposes of this section, the term ‘qualified legal guardianship expenses’ means amounts paid or incurred by an individual as legal expenses in establishing
such individual as the legal guardian of a family member with disabilities.

“(e) FAMILY MEMBER WITH DISABILITIES.—For purposes of this section, the term ‘family member with disabilities’ means, with respect to any taxpayer, any individual who—

“(1) bears a relationship to the taxpayer described in section 152(d)(2) (other than subparagraph (H) thereof), and

“(2) is disabled (within the meaning of section 1614(a)(3) of the Social Security Act).”.

(b) CONFORMING AMENDMENTS.—

(1) Section 6211(b)(4)(A) of such Code is amended by inserting “36C,” after “36B,”.

(2) Section 1324(b)(2) of title 31, United States Code, is amended by inserting “36C,” after “36B,”.

(3) The table of sections for subpart C of part IV of subchapter A of chapter 1 of the Internal Revenue Code of 1986 is amended by inserting after the item relating to section 36B the following new item:

“Sec. 36C. Credit for legal expenses paid with respect to establishing guardianship of a family member with disabilities.”.
(c) **Effective Date.**—The amendments made by this section shall apply to taxable years beginning after the date of the enactment of this Act.