

Table 1. State Adoption Tax Relief		
State	Adoption Tax Credit	Amount and Notes
Alabama	Yes	Up to \$1000, Both birth mother and adoptive parents must reside in Alabama
Alaska	No State Income Tax	Alaska does not have a state income tax
Arizona	Yes	Has various assistance programs for the adoption of "special needs" as well as reimbursement sup to \$2000
Arkansas	Yes	A credit of 20 percent of federal adoption tax credit claimed
California	Yes	Up to \$2,500 for 50% of qualified costs in the year an adoption is order
Colorado	No	
Connecticut	No	
Delaware	No	
Florida	No State Income Tax	
Georgia	Yes	Credit of up to \$2000
Hawaii	No	
Idaho	Yes	
Illinois	Yes	
Indiana	Yes	The lesser amount of \$1,000 per child or 10% of your claimed federal adoption tax credit (nonrefundable)
Iowa	Yes	Expanded to \$5,000 of unreimbursed expenses related to an adoption per child adopted in Iowa.
Kansas	Yes	25% of the adoption credit allowed on your federal income tax return for adopting a child or children, bumps up to 50% if adopted child was resident of KS before adoption and has special needs. For special needs adoption, an additional \$1,500 credit is available.
Kentucky	No	
Louisiana	Yes	Signed by Gov. Edwards in June 2021. In effect 2022
Maine	No	
Maryland	No	
Massachusetts	No	Exemption for adoption fees paid to a licensed adoption agency in the taxable year
Michigan	No	Had a credit until Legislature ended in 2011. Various legislation proposed since then has been unsuccessful
Minnesota	No	
Mississippi	Yes	Up to \$2,500 for qualified adoption expenses. Can apply for the credit when the adoption is finalized and can be carried froward for three years.
Missouri	Yes	
Montana	No	Repealed by 2021 state legislature
Nebraska	No	
Nevada	No State Income Tax	No state income tax

New Hampshire	No	
New Jersey	No	
New Mexico	Yes	Up to \$1,000 per eligible child, only for children with special needs
New York	No	
North Carolina	No	
North Dakota	No	
Ohio	Yes	The greater of \$1,500 or up to \$10,000, any unused portion can be carried up to 5 years
Oklahoma	Yes	Technically a deduction, up to \$20,000 for non-recurring expenses in the calendar year
Oregon	No	The state's credit expired in 2005
Pennsylvania	No	
Rhode Island	No	
South Carolina	Yes	May be eligible for \$2,000 income deduction if child adopted has special needs and child is a dependent on federal tax return
South Dakota	No	
Tennessee	No State Income Tax	
Texas	No State Income Tax	
Utah	Yes	Up to \$1,000 refundable credit for special needs
Vermont	No	
Virginia	No	
Washington	No Income Tax	
West Virginia	Yes	Up to \$4,000 which can be taken over a period of three years.
Wisconsin	Yes	Up to \$5,000 deduction
Wyoming	No	

State	Source
Alabama	http://www.alabamaadministrativecode.state.al.us/docs/hres/660-5-22.pdf
Alaska	No state income tax
Arizona	https://nacac.org/help/adoption-assistance/adoption-assistance-us/state-programs/arizona-adoption-assistance-program/
Arkansas	https://www.dfa.arkansas.gov/images/uploads/incomeTaxOffice/2020_AR1000TC_Schedule_of_TaxCredits_andBusiness_IncentiveCredits.pdf
California	https://www.ftb.ca.gov/file/personal/credits/child-adoption-costs-credit.html
Colorado	https://nacac.org/help/adoption-assistance/adoption-assistance-us/state-programs/colorado-adoption-assistance-program/
Connecticut	https://portal.ct.gov/DCF/Policy/Regulations/Subsidized-Adoption
Delaware	https://nacac.org/help/adoption-assistance/adoption-assistance-us/state-programs/delaware-adoption-assistance-program/

Florida	https://nacac.org/help/adoption-assistance/adoption-assistance-us/state-programs/florida-adoption-assistance-program/
Georgia	https://nacac.org/help/adoption-assistance/adoption-assistance-us/state-programs/georgia-adoption-assistance-program/
Hawaii	https://nacac.org/help/adoption-assistance/adoption-assistance-us/state-programs/hawaii-adoption-assistance-program/#:~:text=Does%20Hawaii%20offer%20a%20state,employer%20based%20adoption%20assistance%20payments.
Idaho	https://casetext.com/regulation/idaho-administrative-code/title-idapa-35-tax-commission-state/rule-350101-income-tax-administrative-rules/section-350101185-adoption-expenses
Illinois	https://www2.illinois.gov/rev/research/publications/bulletins/Documents/2019/fy-2019-02.pdf
Indiana	https://nacac.org/help/adoption-assistance/adoption-assistance-us/state-programs/indiana-adoption-assistance-program/#:~:text=Does%20Indiana%20offer%20a%20state%20adoption%20tax%20credit%3F&text=You%20may%20be%20eligible%20to,per%20child%2C%20whichever%20is%20less.
Iowa	https://tax.iowa.gov/sites/default/files/2020-12/IA177%2841154%29.pdf
Kansas	https://www.ksrevenue.gov/prfaqs-taxcredits-adoption.html
Kentucky	https://nacac.org/help/adoption-assistance/adoption-assistance-us/state-programs/kentucky-adoption-assistance-program/
Louisiana	https://legis.la.gov/legis/BillInfo.aspx?s=21RS&b=HB424&sbi=y
Maine	https://nacac.org/help/adoption-assistance/adoption-assistance-us/state-programs/maine-adoption-assistance-program/
Maryland	https://nacac.org/help/adoption-assistance/adoption-assistance-us/state-programs/maryland-adoption-assistance-program/
Massachusetts	https://nacac.org/help/adoption-assistance/adoption-assistance-us/state-programs/massachusetts-adoption-assistance-program/
Michigan	https://nacac.org/help/adoption-assistance/adoption-assistance-us/state-programs/michigan-adoption-assistance-program/
Minnesota	https://nacac.org/help/adoption-assistance/adoption-assistance-us/state-programs/minnesota-adoption-assistance-program/#:~:text=Parents%20may%20receive%20reimbursement%20of,legal%20adoption%20of%20a%20child.
Mississippi	https://law.justia.com/codes/mississippi/2013/title-27/chapter-7/article-1/section-27-7-22.32
Missouri	https://imprintnews.org/uncategorized/missouri-governor-signs-foster-care-adoption-tax-breaks/53855
Montana	https://montana.servicenowservices.com/citizen/kb?id=kb_article_view&sysparm_article=KB0013393
Nebraska	https://nacac.org/help/adoption-assistance/adoption-assistance-us/state-programs/nebraska-adoption-assistance-program/
Nevada	https://nacac.org/help/adoption-assistance/adoption-assistance-us/state-programs/nevada-adoption-assistance-program/
New Hampshire	https://nacac.org/help/adoption-assistance/adoption-assistance-us/state-programs/new-hampshire-adoption-assistance-program/

New Jersey	https://www.nj.gov/njfofosteradopt/services/support/
New Mexico	https://codes.findlaw.com/nm/chapter-7-taxation/nm-st-sect-7-2-18-16.html
New York	https://nacac.org/help/adoption-assistance/adoption-assistance-us/state-programs/new-york-adoption-assistance-program/
North Carolina	https://nacac.org/help/adoption-assistance/adoption-assistance-us/state-programs/north-carolina-adoption-assistance-program/
North Dakota	https://www.nd.gov/dhs/services/childfamily/adoption/glossary.html
Ohio	https://tax.ohio.gov/help-center/faqs/Income+-+Individual+Credits#:~:text=Instead%2C%20Ohio's%20credit%20is%20the,to%20five%20consecutive%20tax%20years.
Oklahoma	https://oksenate.gov/press-releases/senate-approves-bill-creating-tax-credit-adoption-expenses?back=/audio#:~:text=Currently%2C%20Oklahoma%20has%20a%20tax,incurred%20for%20tax%20year%202022.
Oregon	https://nacac.org/help/adoption-assistance/adoption-assistance-us/state-programs/oregon-adoption-assistance-program/#:~:text=Families%20can%20be%20reimbursed%20for,a%20child%20with%20special%20needs.
Pennsylvania	https://www.legis.state.pa.us/cfdocs/billinfo/billinfo.cfm?year=2021&sind=0&body=H&type=B&bn=0627
Rhode Island	https://nacac.org/help/adoption-assistance/adoption-assistance-us/state-programs/rhode-island-adoption-assistance-program/#:~:text=Parents%20may%20be%20reimbursed%2C%20up,of%20a%20special%20needs%20child.
South Carolina	https://dss.sc.gov/child-well-being/adoption/adoption-assistance/adoption-tax-credit/
South Dakota	No state income tax
Tennessee	https://www.tn.gov/dcs/program-areas/foster-care-and-adoption/adoption/tax-credit.html
Texas	https://nacac.org/help/adoption-assistance/adoption-assistance-us/state-programs/texas-state-adoption-assistance-program/
Utah	https://incometax.utah.gov/credits/special-needs-adoptions
Vermont	https://dcf.vermont.gov/adopt/support
Virginia	https://www.dss.virginia.gov/files/division/dfs/ap/intro_page/forms/032-04-0095-01-eng.pdf
Washington	No state income tax
West Virginia	https://tax.wv.gov/Documents/TaxForms/nfa1.pdf
Wisconsin	https://www.forbes.com/advisor/taxes/wisconsin-state-tax/
Wyoming	https://nacac.org/help/adoption-assistance/adoption-assistance-us/state-programs/wyoming-adoption-assistance-program/