



**SOUTH CAROLINA REVENUE AND FISCAL AFFAIRS OFFICE**  
**STATEMENT OF ESTIMATED FISCAL IMPACT**  
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*This fiscal impact statement is produced in compliance with the South Carolina Code of Laws and House and Senate rules. The focus of the analysis is on governmental expenditure and revenue impacts and may not provide a comprehensive summary of the legislation.*

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**Bill Number:** S. 0905      Introduced on December 6, 2021  
**Author:** Shealy  
**Subject:** Adoptions  
**Requestor:** Senate Family and Veterans Services  
**RFA Analyst(s):** Boggs  
**Impact Date:** March 15, 2022

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### **Fiscal Impact Summary**

This bill changes the terminology from “special needs child” to “child with challenging adoption circumstances.” Further, it removes children of mixed racial heritage from the definition of children with challenging adoption circumstances.

The Department of Social Services (DSS) states that there will be no fiscal impact related to this bill. Additionally, this bill will have no impact on the deductions from individual taxable income for certain adopted children.

### **Explanation of Fiscal Impact**

#### **Introduced on December 6, 2021**

##### **State Expenditure**

This bill changes the terminology from “special needs child” to “child with challenging adoption circumstances.” Further, it removes children of mixed racial heritage from the definition of children with challenging adoption circumstances.

As there is only a change in terminology, DSS anticipates that there will be no fiscal impact related to this bill.

##### **State Revenue**

This bill amends terms to conform to the terminology change. This bill will have no impact on the deductions from individual taxable income for certain adopted children.

##### **Local Expenditure**

N/A

##### **Local Revenue**

N/A

Frank A. Rainwater, Executive Director