

(B) ADOPTION EXPENSES.

THE SUBTRACTION UNDER SUBSECTION (A) OF THIS SECTION INCLUDES REASONABLE AND NECESSARY ADOPTION FEES, COURT COSTS, ATTORNEY FEES, AND OTHER EXPENSES NOT EXCEEDING \$1,000 THAT A PARENT INCURS IN THE ADOPTION OF A CHILD WHOM THE STATE DETERMINES IS A CHILD WITH A SPECIAL NEED, AS DESCRIBED IN § 473(C)(1) AND (2) OF THE SOCIAL SECURITY ACT, IF THE ADOPTION IS MADE THROUGH:

(I) A PRIVATE, NOT FOR PROFIT, LICENSED ADOPTION AGENCY; OR

(II) A PUBLIC CHILD WELFARE AGENCY.

(C) BLINDNESS RELATED EXPENSES.

(1) THE SUBTRACTION UNDER SUBSECTION (A) OF THIS SECTION INCLUDES EXPENSES THAT A BLIND INDIVIDUAL OR AN EMPLOYER OF A BLIND INDIVIDUAL INCURS IN PROVIDING A HUMAN OR MECHANICAL READER FOR THE INDIVIDUAL, IF THE INDIVIDUAL HAS PERMANENT IMPAIRMENT OF BOTH EYES WITH CENTRAL VISUAL ACUITY:

(I) OF 20/200 OR LESS IN THE BETTER EYE, WITH CORRECTIVE GLASSES; OR

(II) OF MORE THAN 20/200 IF THERE IS A FIELD DEFECT IN WHICH THE PERIPHERAL FIELD IS LIMITED SO THAT THE WIDEST DIAMETER OF VISUAL FIELD SUBTENDS AN ANGULAR DISTANCE NO GREATER THAN 20 DEGREES ON THE BETTER EYE.

(2) THE TOTAL AMOUNT OF THE READING SERVICE EXPENSES UNDER PARAGRAPH (1) OF THIS SUBSECTION MAY NOT EXCEED:

(I) \$1,000 OF EXPENSES THAT AN EMPLOYER INCURS FOR A READER USED IN THE COURSE OF A BLIND INDIVIDUAL'S EMPLOYMENT; AND

(II) TO THE EXTENT THAT AN EXPENSE IS NOT ALLOWED AS A MEDICAL EXPENSE UNDER § 213 OF THE INTERNAL REVENUE CODE, \$5,000 OF THE EXPENSES THAT A BLIND INDIVIDUAL INCURS FOR PERSONAL USE OR USE IN EMPLOYMENT.

(D) CONSERVATION TILLAGE EQUIPMENT EXPENSES.

(1) IN THIS SUBSECTION, "CONSERVATION TILLAGE EQUIPMENT":

(I) MEANS A PLANTER OR DRILL THAT:

1. IS COMMONLY KNOWN AS A "NO-TILL" PLANTER OR DRILL; AND

2. IS DESIGNED TO MINIMIZE THE DISTURBANCE OF THE SOIL IN PLANTING CROPS; AND