

1 ENGROSSED SENATE
2 BILL NO. 893

By: Scott of the Senate

3 and

4 Worthen of the House

5
6 An Act relating to income tax; amending Section 1,
7 Chapter 352, O.S.L. 2013, as amended by Section 1,
8 Chapter 412, O.S.L. 2014 (68 O.S. Supp. 2018, Section
9 2358.5-1), which relates to deduction for expenses
10 related to fostering children; reinstating deduction
11 for specified tax years; establishing minimum time
12 period as qualification; requiring claim for pro rata
share of annual amount under certain condition; and
providing effective date.

13 BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:

14 SECTION 1. AMENDATORY Section 1, Chapter 352, O.S.L.
15 2013, as amended by Section 1, Chapter 412, O.S.L. 2014 (68 O.S.
16 Supp. 2018, Section 2358.5-1), is amended to read as follows:

17 Section 2358.5-1. For taxable years beginning ~~after December~~
18 ~~31, 2013 and ending before January 1, 2018~~ on or after January 1,
19 2019, there shall be allowed a deduction for a taxpayer who
20 contracts with a child-placing agency, as defined in Section 402 of
21 Title 10 of the Oklahoma Statutes, in the amount of Five Thousand
22 Dollars (\$5,000.00) for expenses incurred to provide care for a
23 foster child; ~~provided,~~ Provided:

