1	ENGROSSED SENATE
0	BILL NO. 893 By: Scott of the Senate
2	and
3	Worthen of the House
4	worthen of the House
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6	An Act relating to income tax; amending Section 1,
7	Chapter 352, O.S.L. 2013, as amended by Section 1, Chapter 412, O.S.L. 2014 (68 O.S. Supp. 2018, Section
8	2358.5-1), which relates to deduction for expenses related to fostering children; reinstating deduction
9	for specified tax years; establishing minimum time period as qualification; requiring claim for pro rata share of annual amount under certain condition; and
10	providing effective date.
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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:
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1	1. In order to qualify, a taxpayer shall have been under
2	contract and providing care for at least six (6) months, regardless
3	of the tax year during which the care occurs;
4	2. If the time period during which a taxpayer is under contract
5	and providing care is equal to less than six (6) months of the tax
6	year for which the deduction is being claimed, the taxpayer shall
7	only claim a monthly pro rata share of the annual Five Thousand
8	Dollars (\$5,000.00) deduction; and
9	3. Any married persons filing separately in a year in which
10	they could have filed a joint return may each claim only one-half
11	(1/2) of the tax deduction that would have been allowed for a joint
12	return.
13	SECTION 2. This act shall become effective November 1, 2019.
14	Passed the Senate the 11th day of March, 2019.
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16	Presiding Officer of the Senate
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18	Passed the House of Representatives the day of,
19	2019.
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21	Presiding Officer of the House
22	of Representatives
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