

1                   **HOUSE OF REPRESENTATIVES - FLOOR VERSION**

2                   STATE OF OKLAHOMA

3                   1st Session of the 57th Legislature (2019)

4 ENGROSSED SENATE

5 BILL NO. 893

                  By: Scott of the Senate

                                  and

                                  Worthen and **Roberts (Sean)**  
                                  of the House

6  
7  
8  
9                   **[ income tax - reinstating deduction for certain  
10                             expenses related to foster care - effective date ]**

11  
12  
13  
14 BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:

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

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

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  
15 COMMITTEE REPORT BY: COMMITTEE ON APPROPRIATIONS AND BUDGET, dated  
16 04/11/2019 - DO PASS, As Amended and Coauthored.