

113TH CONGRESS  
1ST SESSION

# H. R. 286

To amend the Internal Revenue Code of 1986 to exclude from gross income certain State foster care program payments made to the biological parents of disabled children.

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## IN THE HOUSE OF REPRESENTATIVES

JANUARY 15, 2013

Mr. GENE GREEN of Texas introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to exclude from gross income certain State foster care program payments made to the biological parents of disabled children.

1 *Be it enacted by the Senate and House of Representa-*  
2 *tives of the United States of America in Congress assembled,*

1 **SECTION 1. EXCLUSION FROM GROSS INCOME OF CERTAIN**  
2 **STATE FOSTER CARE PROGRAM PAYMENTS**  
3 **MADE TO BIOLOGICAL PARENTS OF DIS-**  
4 **ABLED CHILDREN.**

5 (a) IN GENERAL.—Subsection (c) of section 131 of  
6 the Internal Revenue Code of 1986 is amended by adding  
7 at the end the following new paragraph:

8 “(3) APPLICATION TO BIOLOGICAL PARENTS  
9 RECEIVING PAYMENTS THROUGH STATE FOSTER  
10 CARE PROGRAMS.—A payment made pursuant to a  
11 foster care program of a State or political subdivi-  
12 sion thereof shall not fail to be treated as a difficulty  
13 of care payment which is excludible from gross in-  
14 come under subsection (a) solely because the quali-  
15 fied foster individual with respect to which such pay-  
16 ment is made is the biological child of the foster care  
17 provider.”.

18 (b) EFFECTIVE DATE.—The amendment made by  
19 this section shall apply to payments made in taxable years  
20 ending after the date of the enactment of this Act.

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