

1 **HOUSE OF REPRESENTATIVES - FLOOR VERSION**

2 STATE OF OKLAHOMA

3 1st Session of the 54th Legislature (2013)

4 COMMITTEE SUBSTITUTE
5 FOR
6 HOUSE BILL NO. 1919

By: Shannon

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9 COMMITTEE SUBSTITUTE

10 [revenue and taxation - income tax deduction -
11 foster children - effective date]

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

16 SECTION 1. NEW LAW A new section of law to be codified
17 in the Oklahoma Statutes as Section 2358.5-1 of Title 68, unless
18 there is created a duplication in numbering, reads as follows:

19 For taxable years beginning after December 31, 2013, there shall
20 be allowed a deduction in the maximum amount of Two Thousand Five
21 Hundred Dollars (\$2,500.00) for single persons or a deduction in the
22 maximum amount of Five Thousand Dollars (\$5,000.00) for married

1 persons filing a joint return for expenses incurred to provide care
2 for a foster child.

3 SECTION 2. This act shall become effective January 1, 2014.

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5 COMMITTEE REPORT BY: COMMITTEE ON APPROPRIATIONS AND BUDGET, dated
6 02/27/2013 - DO PASS, As Amended.
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UNDERLINED language denotes Amendments to present Statutes.
BOLD FACE CAPITALIZED language denotes Committee Amendments.
~~Strike thru~~ language denotes deletion from present Statutes.