

STATE OF OKLAHOMA

2nd Session of the 60th Legislature (2026)

HOUSE BILL 3343

By: Williams

AS INTRODUCED

An Act relating to foster care; providing foster care maintenance payment amount; directing the Director of the Department of Human Services to review amount annually; allowing the Director to authorize a greater amount; amending 68 O.S. 2021, Section 2358.5-1, which relates to deduction for fostering children; modifying dollar amount; providing that deduction may be claimed for certain number of foster children; providing for codification; and providing an effective date.

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

SECTION 1. NEW LAW A new section of law to be codified in the Oklahoma Statutes as Section 7401-101 of Title 10, unless there is created a duplication in numbering, reads as follows:

A. The foster care maintenance payment for resource parents who are traditional foster parents shall be at least One Thousand Dollars (\$1,000.00) per month per child.

B. The Director of the Department of Human Services shall review the foster care maintenance payment rates annually, pursuant

1 to 45 C.F.R., Section 1356.21(m), to assure appropriateness and may
2 authorize a foster care maintenance payment in an amount greater
3 than is specified in subsection A of this section.

4 SECTION 2. AMENDATORY 68 O.S. 2021, Section 2358.5-1, is
5 amended to read as follows:

6 Section 2358.5-1. For taxable years beginning on or after
7 January 1, ~~2019~~ 2027, there shall be allowed a deduction for a
8 taxpayer who contracts with a child-placing agency, as defined in
9 Section 402 of Title 10 of the Oklahoma Statutes, in the amount of
10 ~~Five Thousand Dollars (\$5,000.00)~~ Seven Thousand Five Hundred
11 Dollars (\$7,500.00) for expenses incurred to provide care for a
12 foster child. Provided:

13 1. In order to qualify, a taxpayer shall have been under
14 contract and providing care for at least six (6) months, regardless
15 of the tax year during which the care occurs;

16 2. If the time period during which a taxpayer is under contract
17 and providing care is equal to less than six (6) months of the tax
18 year for which the deduction is being claimed, the taxpayer shall
19 only claim a monthly pro rata share of the annual ~~Five Thousand~~
20 ~~Dollars (\$5,000.00)~~ Seven Thousand Five Hundred Dollars (\$7,500.00)
21 deduction; and

22 3. Any married persons filing separately in a year in which
23 they could have filed a joint return may each claim only one-half
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(1/2) of the tax deduction that would have been allowed for a joint
return; and

4. The deduction may be claimed for up to three (3) foster
children per year.

SECTION 3. This act shall become effective November 1, 2026.

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