

1 STATE OF OKLAHOMA

2 2nd Session of the 60th Legislature (2026)

3 HOUSE BILL 3343

By: Williams

6 AS INTRODUCED

7 An Act relating to foster care; providing foster care  
8 maintenance payment amount; directing the Director of  
9 the Department of Human Services to review amount  
10 annually; allowing the Director to authorize a  
11 greater amount; amending 68 O.S. 2021, Section  
12 2358.5-1, which relates to deduction for fostering  
13 children; modifying dollar amount; providing that  
14 deduction may be claimed for certain number of foster  
15 children; providing for codification; and providing  
16 an effective date.

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

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

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

24 B. The Director of the Department of Human Services shall  
25 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

1 (1/2) of the tax deduction that would have been allowed for a joint  
2 return; and

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

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

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7 60-2-15749 CMA 01/05/26  
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