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DIGEST

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HB 638 Original

2023 Regular Session

McFarland

**Abstract:** Provides relative to administration of a tax deduction for adoption of children from foster care and a tax credit for donations to foster care charitable organizations.

Present law authorizes and provides for a tax deduction for adoption of children from foster care and a tax credit for donations to foster care charitable organizations.

Proposed law makes the following changes to present law:

- (1) Provides that certification of eligibility for the tax deduction for adoption of children from foster care may be on a standardized form promulgated in rule by the secretary of the Dept. of Revenue.
- (2) Provides that receipts for donations to qualifying foster care charitable organizations shall conform with standards for written acknowledgment of certain charitable contributions required by the Internal Revenue Service.
- (3) Provides that any nonprofit foster care organization licensed by and in good standing with the Dept. of Children and Family Services shall be deemed a "qualifying foster care charitable organization" or "foster care organization" pursuant to present law.

(Amends R.S. 47:297.20(C) and 6042(B)(intro. para.) and (1), (D), and (F)(4))