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## DIGEST

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HB 117 Original

2021 Regular Session

Echols

**Abstract:** Establishes an income tax credit equal to \$5,475 per child, per year for a foster care giver who provides a residence for a child in the custody of the Dept. of Children and Family Services (DCFS) for no less than eight months during a calendar year.

Proposed law provides for an income tax credit for a foster care giver who provides a residence for no less than eight months during the calendar year for a child in the custody of DCFS. The amount of the credit shall equal \$5,475 per year for each child for whom the foster care giver claiming the credit provides a residence.

Proposed law defines a "child" as a person under 18 years old who has not been emancipated either judicially or by marriage.

Proposed law defines "foster care giver" as an individual who is, or a couple who are, certified as a foster parent by DCFS or a relative, fictive kin, or other suitable individual approved and supervised by DCFS for the provision of substitute care for a child in the custody of the department.

Proposed law provides that if the amount of the credit exceeds the taxpayer's tax liability for that year, the excess credit amounts may be carried forward as a credit against subsequent La. income tax for a period not to exceed five years.

Proposed law is applicable to tax years beginning on or after Jan. 1, 2022.

Effective upon signature of governor or lapse of time for gubernatorial action.

(Adds R.S. 47:297.16)