

2021 Regular Session

HOUSE BILL NO. 117

BY REPRESENTATIVE ECHOLS

TAX CREDITS: Establishes an income tax credit for certain foster care expenses

1 AN ACT

2 To enact R.S. 47:297.16, relative to income tax credits; to establish an income tax credit for  
3 certain foster care expenses; to provide for definitions; to provide for the amount of  
4 the credit; to provide for certain requirements and limitations; to provide for  
5 applicability; to provide for an effective date; and to provide for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 47:297.16 is hereby enacted to read as follows:

8 §297.16. Tax credit; foster care giver

9 A. There shall be allowed a credit against the tax imposed by this Chapter  
10 for a foster care giver who provides a residence for a child in the custody of the  
11 department. In order to qualify for the credit, the foster care giver claiming the credit  
12 shall provide a residence for the child for no less than eight months in a calendar  
13 year. The amount of the credit shall be equal to five thousand four hundred seventy-  
14 five dollars per year for each child for whom the foster care giver claiming the credit  
15 provides a residence.

16 B. For purposes of this Section, the following words shall have the following  
17 meanings unless the context clearly indicates otherwise:

18 (1) "Child" shall mean a person under eighteen years of age who has not  
19 been emancipated either judicially or by marriage.



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)