

## S 2390

### Foster Care Tax Credit Act

**Congress:** 113 (2013–2015, Ended)

**Chamber:** Senate

**Policy Area:** Taxation

**Introduced:** May 22, 2014

**Current Status:** Read twice and referred to the Committee on Finance.

**Latest Action:** Read twice and referred to the Committee on Finance. (May 22, 2014)

**Official Text:** <https://www.congress.gov/bill/113th-congress/senate-bill/2390>

### Sponsor

**Name:** Sen. Heitkamp, Heidi [D-ND]

**Party:** Democratic • **State:** ND • **Chamber:** Senate

### Cosponsors (1 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Kaine, Tim [D-VA]	D · VA		May 22, 2014

### Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	May 22, 2014

### Subjects & Policy Tags

#### Policy Area:

Taxation

### Related Bills

No related bills are listed.

### Summary (as of May 22, 2014)

Foster Care Tax Credit Act - Amends the Internal Revenue Code to allow a partially refundable tax credit for each qualifying foster child who resides in the home of an eligible taxpayer for at least one calendar month during the taxable year. Defines "qualifying foster child" as a child in foster care who has not attained age 17, who is a citizen, national, or resident of the United States, and with respect to whom the child tax credit is not allowable. Requires the name and taxpayer identification number of a foster child to be included on the taxpayer's tax return.

Directs the Secretary of Health and Human Services (HHS) to identify provisions in the Internal Revenue Code that can benefit foster families and increase outreach efforts to inform state and Indian tribal foster care agencies and foster families about such provisions.

## **Actions Timeline**

---

- **May 22, 2014:** Introduced in Senate
- **May 22, 2014:** Sponsor introductory remarks on measure. (CR S3298)
- **May 22, 2014:** Read twice and referred to the Committee on Finance.