

S 664

Foster Care Tax Credit Act

Congress: 114 (2015–2017, Ended)

Chamber: Senate

Policy Area: Taxation

Introduced: Mar 4, 2015

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

Latest Action: Read twice and referred to the Committee on Finance. (Mar 4, 2015)

Official Text: <https://www.congress.gov/bill/114th-congress/senate-bill/664>

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		Mar 4, 2015

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Mar 4, 2015

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

No related bills are listed.

Summary (as of Mar 4, 2015)

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 Department of Health and Human Services 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

- **Mar 4, 2015:** Introduced in Senate
- **Mar 4, 2015:** Read twice and referred to the Committee on Finance.