

HB 2868 STAFF MEASURE SUMMARY

House Committee On Revenue

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Meeting Dates: 3/13

WHAT THE MEASURE DOES:

Creates refundable personal income tax credit allowed to a taxpayer who maintains or boards foster children in a foster home for more than two months during the tax year. Specifies credit amount equal to \$250 for each foster child who resides in the foster home for more than two months during the tax year. Establishes credit for tax years 2020 through 2025.

ISSUES DISCUSSED:

EFFECT OF AMENDMENT:

No amendment.

BACKGROUND:

According to the Child Welfare Data Book prepared by the Oregon Department of Human Services, as of September 30, 2017, 7,956 children were in foster care. During fiscal year 2017, a total of 11,645 children spent at least one day in some kind of foster care.

Payments are provided to a foster parent or relative caregiver for the costs of providing the child or young adult with: food, clothing, housing, personal incidentals and transportation. Current base rate payments are:

- \$693 per month for children ages 0 - 5 years
- \$733 per month for children ages 6 - 12 years
- \$795 per month for children ages 13 - 20 years

Additional payments are potentially available depending upon specific needs of a child.