

**Senate File 486 - Introduced**

SENATE FILE 486

BY DANIELSON

**A BILL FOR**

1 An Act relating to tax deductions for child foster care.

2 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

1 Section 1. Section 422.9, subsection 2, Code 2017, is  
2 amended by adding the following new paragraph:

3 NEW PARAGRAPH. *Od.* Add the amount paid or incurred by  
4 a taxpayer, who is a licensed foster care provider, for  
5 out-of-pocket necessary expenditures made by the taxpayer to  
6 facilitate foster child visitations with the child's parent,  
7 which expenditures are not covered by foster care payments  
8 to the taxpayer. For purposes of this paragraph, "*necessary*  
9 *expenditures*" means items including but not limited to baby  
10 food, baby formula, diapers, and snack foods, which are  
11 purchased exclusively for use during scheduled visitations with  
12 the child's parent.

13 EXPLANATION

14 The inclusion of this explanation does not constitute agreement with  
15 the explanation's substance by the members of the general assembly.

16 This bill relates to tax deductions for foster care. The  
17 bill provides that a taxpayer may deduct from Iowa net income  
18 necessary expenditures paid or incurred in connection with  
19 providing foster care to a child. For purposes of the bill,  
20 necessary expenditures means items including but not limited to  
21 baby food, baby formula, diapers, and snack foods, which are  
22 purchased exclusively for use during scheduled visitations with  
23 the child's parent.