

103^D CONGRESS
2^D SESSION

H. R. 3867

To amend the Internal Revenue Code of 1986 to provide that a foster care provider and a qualified foster individual may share the same home.

IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 11, 1994

Mr. SWETT introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to provide that a foster care provider and a qualified foster individual may share the same home.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Foster Care Living
5 Arrangements Act of 1994”.

6 **SEC. 2. FOSTER CARE LIVING ARRANGEMENTS.**

7 (a) IN GENERAL.—Section 131(b)(1) of the Internal
8 Revenue Code of 1986 is amended by adding at the end
9 the following new sentence: “For purposes of this section,
10 the foster care provider’s home shall include shared living

1 arrangements in which the qualified foster individual owns
2 or leases the home in which the foster care provider prin-
3 cipally resides.”.

4 (b) EFFECTIVE DATE.—The amendment made by
5 subsection (a) shall take effect on the date of the enact-
6 ment of this Act.

○