

HB 248 -- DEPENDENCY EXEMPTION FOR STILLBORN CHILDREN
(Funderburk)

COMMITTEE OF ORIGIN: Committee on Tax Reform

Beginning January 1, 2010, this bill authorizes an income tax dependency exemption deduction to a taxpayer for the taxable year in which a stillborn child was born if the child would otherwise have been a member of the taxpayer's household and a certificate of birth resulting in stillbirth has been issued.

FISCAL NOTE: Estimated Cost on General Revenue Fund of Less than \$36,144 in FY 2010, FY 2011, and FY 2012. No impact on Other State Funds in FY 2010, FY 2011, and FY 2012.