HB 1030 -- STILLBIRTH TAX CREDIT

SPONSOR: Aune

For all tax years beginning on or after January 1, 2024, this bill authorizes a tax credit in the amount of \$2,000 per stillbirth for which a certificate of birth resulting in stillbirth has been issued. The tax credit shall be claimed only during the tax year in which the stillbirth occurred. This tax credit is only available to a taxpayer who would have been able to claim the child as a dependent.

These tax credits shall be refundable and nontransferable. A taxpayer shall not claim this tax credit and a tax deduction for the same stillbirth.

This bill shall sunset on December 31, 2029.

This bill is similar to SB 1123 (2022).