

HB 1197 -- TAX CREDIT

SPONSOR: Pouche

Beginning January 1, 2024, a qualified taxpayer may claim a tax credit equal to \$1,200 for each birth during the tax year for which a certificate of birth resulting in stillbirth has been issued.

Such tax credits shall not be carried back to any prior tax year or carried forward to any subsequent tax year; nor shall any such tax credit be refundable, assigned, transferred, sold, or otherwise conveyed.

This bill is similar to HB 2770 (2022).