

SENATE
STATE OF MINNESOTA
NINETY-FIRST SESSION

S.F. No. 517

(SENATE AUTHORS: REST, Chamberlain and Nelson)

| DATE | D-PG | OFFICIAL STATUS |
|------------|------|---|
| 01/28/2019 | 177 | Introduction and first reading Referred to Taxes |
| 02/11/2019 | 341 | Author added Nelson |

1.1 A bill for an act
 1.2 relating to taxation; modifying the credit for parents of stillborn children; amending
 1.3 Minnesota Statutes 2018, section 290.0685, subdivision 1, by adding a subdivision.

1.4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

1.5 Section 1. Minnesota Statutes 2018, section 290.0685, subdivision 1, is amended to read:

1.6 Subdivision 1. **Credit allowed.** (a) An eligible individual is allowed a credit against the
 1.7 tax imposed by this chapter equal to \$2,000 for each ~~birth for which a certificate of birth~~
 1.8 ~~resulting in stillbirth has been issued under section 144.2151~~ stillbirth. The credit under this
 1.9 section is allowed only in the taxable year in which the stillbirth occurred ~~and if the child~~
 1.10 ~~would have been a dependent of the taxpayer as defined in section 152 of the Internal~~
 1.11 ~~Revenue Code.~~

1.12 (b) For a ~~nonresident or~~ part-year resident, the credit must be allocated based on the
 1.13 percentage calculated under section 290.06, subdivision 2c, paragraph (e).

1.14 **EFFECTIVE DATE.** This section is effective retroactively for taxable years beginning
 1.15 after December 31, 2015.

1.16 Sec. 2. Minnesota Statutes 2018, section 290.0685, is amended by adding a subdivision
 1.17 to read:

1.18 **Subd. 1a. Definitions.** (a) For purposes of this section, the following terms have the
 1.19 meanings given, unless the context clearly indicates otherwise.

2.1 (b) "Certificate of birth" means a certificate of birth resulting in stillbirth issued under
2.2 section 144.2151 or for a birth occurring in another state or country a similar certificate
2.3 issued under that state's or country's law.

2.4 (c) "Eligible individual" means an individual who is:

2.5 (1)(i) a resident; or

2.6 (ii) the nonresident spouse of a resident who is a member of armed forces of the United
2.7 States or the United Nations; and

2.8 (2)(i) the individual who gave birth resulting in stillbirth and is listed as a parent on the
2.9 certificate of birth; or

2.10 (ii) the individual who gave birth resulting in stillbirth for a birth outside of this state
2.11 for which no certificate of birth was issued.

2.12 (d) "Stillbirth" means a birth for which a fetal death report would be required under
2.13 section 144.222, subdivision 1, if the birth occurred in this state.

2.14 **EFFECTIVE DATE.** This section is effective retroactively for taxable years beginning
2.15 after December 31, 2015.