

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.