

**SENATE
STATE OF MINNESOTA
NINETY-FOURTH SESSION**

S.F. No. 1646

(SENATE AUTHORS: JOHNSON, Utke, Gruenhagen and Weber)

DATE	D-PG	OFFICIAL STATUS
02/20/2025	446	Introduction and first reading Referred to Taxes

1.1 A bill for an act

1.2 relating to taxation; individual income; modifying the stillbirth credit; amending

1.3 Minnesota Statutes 2024, 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 2024, 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 2024, 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.

2.1 (b) "Certificate of birth" means the printed certificate of birth resulting in stillbirth issued
2.2 under 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 the armed forces of the
2.7 United 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.

2.16 **Sec. 3. REFUNDS ALLOWED.**

2.17 Notwithstanding Minnesota Statutes, section 289A.40, subdivision 1, claims for refunds
2.18 for credits allowed due to the amendments to Minnesota Statutes, section 290.0685, in
2.19 sections 1 and 2 for taxable years beginning after December 31, 2015, and before January
2.20 1, 2022, may be filed until January 1, 2026.

2.21 **EFFECTIVE DATE.** This section is effective the day following final enactment.