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State of Minnesota

HOUSE OF REPRESENTATIVES

NINETY-FIRST SESSION

H. F. No. 4686

05/15/2020 Authored by Hamilton
The bill was read for the first time and referred to the Committee on Taxes

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

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 individual is allowed a credit against the tax
1.7 imposed by this chapter equal to \$2,000 (1) for each birth for which a certificate of birth
1.8 resulting in stillbirth has been issued under section 144.2151, or (2) for each birth occurring
1.9 in another state or country, a certificate similar to the certificate under section 144.2151
1.10 that documents that the stillbirth occurred under that state's or country's law. The credit
1.11 under this section is allowed only in the taxable year in which the stillbirth occurred and if
1.12 the child would have been a dependent of the taxpayer as defined in section 152 of the
1.13 Internal Revenue Code.

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

1.16 EFFECTIVE DATE. This section is effective retroactively for taxable years beginning
1.17 after December 31, 2015.