

This Document can be made available in alternative formats upon request

State of Minnesota

HOUSE OF REPRESENTATIVES

NINETY-FIRST SESSION

H. F. No. 37

01/14/2019 Authored by Hertaus
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; 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.