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State of Minnesota  
**HOUSE OF REPRESENTATIVES**  
NINETIETH SESSION

**H. F. No. 735**

02/01/2017 Authored by Peterson and Peppin  
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; clarifying the definition of an individual  
1.3 eligible to receive the credit for parents of stillborn children; amending Minnesota  
1.4 Statutes 2016, section 290.0685, subdivision 1.

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

1.6 Section 1. Minnesota Statutes 2016, section 290.0685, subdivision 1, is amended to read:

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

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

1.15 (c) For purposes of this section, "eligible individual" means:

1.16 (1) the individual who gave birth to the child and who is also listed as a parent on the  
1.17 certificate of birth resulting in stillbirth; or

1.18 (2) if no individual meets the requirements of clause (1), then the first parent listed on  
1.19 the certificate of birth resulting in stillbirth.

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