

SENATE
STATE OF MINNESOTA
EIGHTY-NINTH SESSION

S.F. No. 2288

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DATE	D-PG	OFFICIAL STATUS
03/08/2016	4896	Introduction and first reading Referred to Taxes
03/10/2016		Author added Gazelka

1.1 A bill for an act
 1.2 relating to taxation; individual income; establishing a refundable credit for
 1.3 parents of stillborn children; proposing coding for new law in Minnesota
 1.4 Statutes, chapter 290.

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

1.6 Section 1. **[290.0693] CREDIT FOR PARENTS OF STILLBORN CHILDREN.**

1.7 Subdivision 1. **Credit allowed.** (a) An 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
 1.9 birth resulting in stillbirth has been issued under section 144.2151. The credit under
 1.10 this section is allowed only in the taxable year in which the stillbirth occurred and if
 1.11 the child would have been a dependent of the taxpayer as defined in section 152 of the
 1.12 Internal Revenue Code.

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

1.15 Subd. 2. **Credit refundable.** If the amount of credit that an individual is
 1.16 allowed under subdivision 1 exceeds the individual's tax liability under this chapter, the
 1.17 commissioner shall refund the excess to the individual.

1.18 Subd. 3. **Appropriation.** An amount sufficient to pay the refunds required by this
 1.19 section is appropriated to the commissioner from the general fund.

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