

SENATE
STATE OF MINNESOTA
NINETY-SECOND SESSION

S.F. No. 284

(SENATE AUTHORS: OSMEK)

DATE
01/25/2021

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Introduction and first reading
Referred to Taxes

OFFICIAL STATUS

- 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 2020, 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 2020, 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 2020, 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 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 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;

2.10 (ii) if no individual meets the requirements of clause (i) for a stillbirth that occurs in this
2.11 state, then the first parent listed on the certificate of birth resulting in still birth; or

2.12 (iii) the individual who gave birth resulting in stillbirth for a birth outside of this state
2.13 for which no certificate of birth was issued.

2.14 (d) "Stillbirth" means a birth for which a fetal death report would be required under
2.15 section 144.222, subdivision 1, if the birth occurred in this state.

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