



MARYLAND SOCIETY OF ACCOUNTING AND TAX PROFESSIONALS

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January 25, 2025

Honorable Members of the Budget and Taxation Committee  
Maryland General Assembly  
11 Bladen Street  
Annapolis, MD 21401

**RE: Senate Bill 414 - Income Tax Credit - Parent of Stillborn Child**

Dear Chair and Members of the Committee:

The Maryland Society of Accounting and Tax Professionals, Inc. (MSATP) represents the voices of over 2,000 tax and accounting professional members. Our members, who are tax and accounting professionals, serve over 700,000 Maryland residents. While we deeply sympathize with parents who experience stillbirth, we must respectfully oppose Senate Bill 414 due to significant administrative and implementation concerns.

The proposed tax credit, while well-intentioned, would create unnecessary complexity in Maryland's tax code without providing meaningful, timely support to grieving families. The \$1,000 refundable credit, which can only be claimed in the tax year of the stillbirth, would require families to wait months or potentially up to a year to receive financial assistance during a time when immediate support is crucial. This delayed relief through the tax system is not the most effective way to support families experiencing such a profound loss.

From a tax administration perspective, the verification process for these claims would be particularly challenging. The requirement for a certificate of birth resulting in stillbirth or equivalent documentation from other states would create additional administrative burden for both tax preparers and state agencies, potentially leading to delays in processing returns and creating additional stress for grieving families who must obtain and provide such documentation.

We believe that direct support services, grief counseling resources, and immediate financial assistance programs would better serve families experiencing stillbirth than a tax credit that may take months to receive. The state's resources would be better directed toward expanding existing health and family support services rather than creating a new tax credit that may not effectively address the immediate needs of affected families.

For these reasons, MSATP urges an unfavorable report on Senate Bill 414 and recommends exploring alternative approaches to supporting families experiencing stillbirth.

Respectfully submitted,

*Giavante' Hawkins*

Giavante' Hawkins

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