



MARYLAND
CATHOLIC
CONFERENCE

February 5, 2025

Senate Bill 414
Income Tax Credit - Parent of Stillborn Child
Senate Budget and Taxation Committee

Position: Favorable

The Maryland Catholic Conference (MCC) is the public policy representative of the three (arch)dioceses serving Maryland, which together encompass over one million Marylanders. Statewide, their parishes, schools, hospitals, and numerous charities combine to form our state's second largest social service provider network, behind only our state government.

Senate Bill 414 allows a parent of a stillborn child a refundable credit of \$1,000 against the State income tax for each birth for which a certain certificate of birth resulting in stillbirth or a certificate of fetal death has been issued; and applying the Act to taxable years beginning after December 31, 2025.

For Maryland families, 1 in every 144 pregnancies ends in stillbirth, and families are 6.5 times more likely to lose a baby to stillbirth than to SIDS.¹ Grieving a stillbirth is a unique and devastating loss, as parents return home with empty arms. Beyond the emotional toll, stillbirth also imposes a significant financial burden. The costs of medical care, nursery preparations, cribs, and baby clothes remain, despite the heartbreaking outcome. Families may also face expenses for a funeral, burial, or cremation, as well as counseling to cope with their grief. Providing a \$1,000 tax credit for families who experience stillbirth can help ease the financial strain during their time of mourning. To date, eight states (Alaska, Arizona, Connecticut, Louisiana, Michigan, Minnesota, Nebraska, and North Dakota) have passed stillbirth tax credits with strong bipartisan support.²

Supporting families after stillbirth is also an issue of equity. According to the CDC, stillbirth disproportionately affects Black mothers, low-income mothers, and those with higher-risk pregnancies due to pre-existing medical conditions and health disparities. In Maryland, Black

¹ <https://countthekicks.org/2023/04/maryland-launch/>

² <https://starlegacyfoundation.org/stillbirth-tax-information/>

mothers experience stillbirth at twice the rate of White and Hispanic mothers.³ Maryland currently allows families to request a Certificate of Birth Resulting in Stillbirth alongside a death certificate, providing some acknowledgment of their loss. However, at tax time, parents of stillborn babies often face additional trauma. While parents whose infants live even a brief time after birth qualify for the child tax credit, parents of stillborn children do not. These families bear the emotional and financial responsibilities of parenthood but are not recognized as parents under current tax law.

As Maryland works to address maternal and infant health disparities, providing a financial break for families who experience stillbirth would offer meaningful support. Recognizing their grief and helping alleviate the financial burden honors the inherent dignity of their loss and acknowledges their role as parents.

For these reasons, the Maryland Catholic Conference asks for a favorable report on **SB 414**.

Thank you for your consideration.

³https://health.maryland.gov/vsa/Documents/Reports%20and%20Data/Infant%20Mortality/InfantMortalityAnnualReport_2021_Final.pdf#:~:text=In%202021%2C%20there%20were%20200%20deaths%20among,infants%20born%20to%20non%2D%20Hispanic%20Asian%20or