SENATE BILL 414

Q3 SB 408/22 – B&T

By: Senator Waldstreicher

Introduced and read first time: January 20, 2025

Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

Income Tax Credit – Parent of Stillborn Child

- FOR the purpose of allowing a parent of a stillborn child a refundable credit against the State income tax for each birth for which a certain certificate has been issued; and
- 5 generally relating to a credit against the State income tax for the parent of a stillborn
- 6 child.

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- 7 BY adding to
- 8 Article Tax General
- 9 Section 10–758
- 10 Annotated Code of Maryland
- 11 (2022 Replacement Volume and 2024 Supplement)
- 12 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND,
- 13 That the Laws of Maryland read as follows:
- 14 Article Tax General
- 15 **10–758.**
- 16 (A) SUBJECT TO THE LIMITATIONS OF THIS SECTION, A PARENT OF A
- 17 STILLBORN CHILD MAY CLAIM A CREDIT AGAINST THE STATE INCOME TAX IN AN
- 18 AMOUNT EQUAL TO \$1,000 FOR EACH BIRTH FOR WHICH A CERTIFICATE OF BIRTH
- 19 RESULTING IN STILLBIRTH HAS BEEN ISSUED UNDER § 4-213.1 OF THE
- 20 HEALTH GENERAL ARTICLE OR FOR WHICH A CERTIFICATE OF FETAL DEATH OR
- 21 ITS EQUIVALENT HAS BEEN ISSUED BY ANOTHER STATE.
- 22 (B) THE CREDIT ALLOWED UNDER THIS SECTION MAY BE CLAIMED ONLY
- 23 FOR THE TAXABLE YEAR IN WHICH THE STILLBIRTH OCCURRED.

 ${\bf EXPLANATION: Capitals\ indicate\ matter\ added\ to\ existing\ law}.$

[Brackets] indicate matter deleted from existing law.



- 1 (C) IF THE CREDIT ALLOWED UNDER THIS SECTION IN ANY TAXABLE YEAR 2 EXCEEDS THE STATE INCOME TAX FOR THAT TAXABLE YEAR, THE PARENT MAY 3 CLAIM A REFUND IN THE AMOUNT OF THE EXCESS.
- SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 2025, and shall be applicable to all taxable years beginning after December 31, 2025.