

SENATE BILL 414

Q3
SB 408/22 – B&T

5lr1149

By: ~~Senator Waldstreicher~~ **Senators Waldstreicher, Benson, Guzzone, M. Jackson,
King, Rosapepe, and Salling**

Introduced and read first time: January 20, 2025

Assigned to: Budget and Taxation

Committee Report: Favorable with amendments

Senate action: Adopted

Read second time: February 21, 2025

CHAPTER _____

1 AN ACT concerning

2 **Income Tax Credit – Parent of Stillborn Child**

3 FOR the purpose of allowing a parent of a stillborn child a refundable credit against the
4 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.

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**

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

Underlining indicates amendments to bill.

~~Strike out~~ indicates matter stricken from the bill by amendment or deleted from the law by amendment.



1 RESULTING IN STILLBIRTH HAS BEEN ISSUED UNDER § 4-213.1 OF THE
2 HEALTH – GENERAL ARTICLE OR FOR WHICH A CERTIFICATE OF FETAL DEATH OR
3 ITS EQUIVALENT HAS BEEN ISSUED BY ANOTHER STATE.

4 (B) THE CREDIT ALLOWED UNDER THIS SECTION MAY BE CLAIMED ONLY
5 FOR THE TAXABLE YEAR IN WHICH THE STILLBIRTH OCCURRED.

6 (C) IF THE CREDIT ALLOWED UNDER THIS SECTION IN ANY TAXABLE YEAR
7 EXCEEDS THE STATE INCOME TAX FOR THAT TAXABLE YEAR, THE PARENT MAY
8 CLAIM A REFUND IN THE AMOUNT OF THE EXCESS.

9 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July
10 1, 2025, and shall be applicable to all taxable years beginning after December 31, 2025.

Approved:

Governor.

President of the Senate.

Speaker of the House of Delegates.