

Department of Legislative Services  
 Maryland General Assembly  
 2025 Session

FISCAL AND POLICY NOTE  
 Third Reader

Senate Bill 414

(Senator Waldstreicher, *et al.*)

Budget and Taxation

Ways and Means

Income Tax Credit - Parent of Stillborn Child

This bill establishes a refundable State income tax credit for a parent of a stillborn child. The credit is equal to \$1,000 for each birth for which a certificate of birth resulting in stillbirth has been issued by the Maryland Department of Health (MDH) or for which a certificate of fetal death or its equivalent has been issued by another state. The credit may be claimed only for the taxable year in which the stillbirth occurred. **The bill takes effect July 1, 2025, and applies to tax year 2026 and beyond.**

Fiscal Summary

**State Effect:** No effect in FY 2026. General fund revenues may decrease by an estimated \$360,000 annually beginning in fiscal 2027. The Comptroller’s Office can administer the credit with existing budgeted resources.

(in dollars)	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
GF Revenue	\$0	(\$360,000)	(\$360,000)	(\$360,000)	(\$360,000)
Expenditure	0	0	0	0	0
Net Effect	\$0	(\$360,000)	(\$360,000)	(\$360,000)	(\$360,000)

*Note: ( ) = decrease; GF = general funds; FF = federal funds; SF = special funds; - = indeterminate increase; (-) = indeterminate decrease*

**Local Effect:** None.

**Small Business Effect:** None.

## Analysis

**Current Law:** No similar State income tax credit exists.

Pursuant to Health-General Article § 4-213.1, MDH must make available a certificate of birth resulting in stillbirth to the parent or parents of a stillborn child for whom a fetal death was registered.

**State Revenues:** General fund revenues may decrease by an estimated \$360,000 annually beginning in fiscal 2027 due to credits claimed against the personal income tax. This estimate is based on Maryland vital statistics published by MDH.

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### Additional Information

**Recent Prior Introductions:** Similar legislation has been introduced within the last three years. See SB 408 of 2022.

**Designated Cross File:** None.

**Information Source(s):** Comptroller's Office; Maryland Department of Health; Maryland Association of County Health Officers; Department of Legislative Services

**Fiscal Note History:** First Reader - January 31, 2025  
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