

SENATE BILL 356

Q3
SB 414/25 – B&T

6lr1777

By: Senator Waldstreicher

Introduced and read first time: January 23, 2026

Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

Income Tax Credit – Parent of a 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 2025 Supplement)

12 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND,

13 That the Laws of Maryland read as follows:

Article – Tax – General

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.

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.**

4 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July
5 1, 2026, and shall be applicable to all taxable years beginning after December 31, 2026.