

SENATE BILL 408

Q3

2lr2464

By: **Senator Elfreth**

Introduced and read first time: January 24, 2022

Assigned to: Education, Health, and Environmental Affairs

A BILL ENTITLED

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 10–754

10 Annotated Code of Maryland

11 (2016 Replacement Volume and 2021 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 **10–754.**

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, 2022, and shall be applicable to all taxable years beginning after December 31, 2021.