

S.F. No. 1505 – Stillbirth credit modifications

Author: Senator Jordan Rasmusson

Prepared by: Nora Pollock, Senate Counsel (651/297-8066)

Date: March 7, 2023

Section 1. Credit allowed. Creates a new term, “eligible individual”, as defined in section 2, for taxpayers eligible to claim the credit. Strikes language referencing the section of statute under which a stillbirth is recorded in Minnesota and strikes the requirement that the child would have qualified as a dependent, as defined in the Internal Revenue Code. Provides that nonresidents are not eligible for the credit. Effective retroactively for taxable years beginning after December 31, 2015.

Section 2. Definitions. Defines terms to clarify edibility for the credit:

“**Certificate of birth**” means a printed certificate of birth resulting in stillbirth as required under current law, or for a birth occurring out of state, a similar certificate issued under that jurisdiction’s law.

“**Eligible individual**” means an individual who

- 1) is a resident or nonresident spouse of a resident who is a member of the armed forces of the U.S. or United Nations; and
- 2) is the individual who gave birth resulting in stillbirth and is listed as the parent on the certificate of birth, or if no individual meets these criteria for a stillbirth in Minnesota, then the eligible individual:
 - is the first parent listed on the certificate of birth resulting in stillbirth; or
 - the individual who gave birth resulting in stillbirth outside of Minnesota for which no certificate of birth was issued.

“**Stillbirth**” means a birth for which a fetal death report would be issued under current law if the birth occurred in Minnesota.

Effective retroactively for taxable years beginning after December 31, 2015.