

SENATE
STATE OF MINNESOTA
NINETIETH SESSION

S.F. No. 3850

(SENATE AUTHORS: REST, Chamberlain, Wiger, Gazelka and Miller)

DATE	D-PG	OFFICIAL STATUS
03/29/2018		Introduction and first reading Referred to Taxes

1.1 A bill for an act
 1.2 relating to taxation; individual income; modifying the requirement for eligibility
 1.3 for the credit; amending Minnesota Statutes 2016, section 290.0685, subdivision
 1.4 1.

1.5 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

1.6 Section 1. Minnesota Statutes 2016, section 290.0685, subdivision 1, is amended to read:

1.7 Subdivision 1. **Credit allowed.** (a) An individual is allowed a credit against the tax
 1.8 imposed by this chapter equal to \$2,000 for each birth for which a certificate of birth resulting
 1.9 in stillbirth has been issued under section 144.2151. The credit under this section is allowed
 1.10 only in the taxable year in which the stillbirth occurred and if the child would have been a
 1.11 dependent of the taxpayer as defined in section 152 of the Internal Revenue Code.

1.12 (b) If the birth resulting in a stillbirth occurred in a state other than Minnesota, the
 1.13 individual must provide documentation from that state that is equivalent to a Minnesota
 1.14 certificate of birth resulting in a stillbirth. The commissioner shall consult with the
 1.15 commissioner of health in determining whether the documentation is sufficient to fulfill the
 1.16 requirement of this paragraph.

1.17 (c) For a nonresident or part-year resident, the credit must be allocated based on the
 1.18 percentage calculated under section 290.06, subdivision 2c, paragraph (e).

1.19 **EFFECTIVE DATE.** This section is effective retroactively for taxable years beginning
 1.20 after December 31, 2015.