

2021 Regular Session

HOUSE BILL NO. 146

BY REPRESENTATIVES HILFERTY, BUTLER, FARNUM, MCMAHEN, MOORE,
RISER, WHITE, AND WRIGHT

TAX CREDITS: Establishes an income tax credit following the delivery of a stillborn child

1 AN ACT

2 To enact R.S. 47:297.15, relative to income tax credits; to establish an income tax credit for
3 an individual who delivers a stillborn child; to provide for the amount of the credit;
4 to provide for certain requirements and limitations; to provide for applicability; to
5 provide for an effective date; and to provide for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 47:297.15 is hereby enacted to read as follows:

8 §297.15. Tax credit; stillborn child

9 A.(1) There shall be allowed a credit against the tax imposed by this Chapter
10 for an individual who delivers a stillborn child. In order to qualify for the credit, the
11 individual claiming the tax credit shall be a Louisiana taxpayer. The amount of the
12 credit shall be equal to two thousand dollars and shall be claimed in the year in
13 which the stillbirth occurred.

14 B. For purposes of this Section, the term "stillborn child" shall mean a child
15 for whom all of the following apply:

16 (1) The child suffered spontaneous fetal death.

17 (2) The child reached no less than twenty complete weeks of gestation
18 calculated from the date the mother's last normal menstrual period began to the date
19 of delivery, or weighed no less than three hundred fifty grams.

1 (3) The death of the child required the issuance of a spontaneous fetal death
2 certificate in accordance with the requirements of R.S. 40:49.

3 (4) The death of the child was not the result of an induced termination of the
4 pregnancy.

5 C. If the amount of the credit authorized pursuant to the provisions of this
6 Section exceeds the amount of the taxpayer's tax liability for the taxable year, the
7 excess tax credit amount shall constitute an overpayment as defined in R.S.
8 47:1621(A), and the secretary shall make a refund of the overpayment from the
9 current collections of the taxes imposed pursuant to this Chapter. The right to a
10 refund shall not be subject to the requirements of R.S. 47:1621(B).

11 Section 2. The provisions of this Section shall be applicable to taxable years
12 beginning on or after January 1, 2022.

13 Section 3. This Act shall become effective on January 1, 2022.

DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

HB 146 Engrossed

2021 Regular Session

Hilferty

Abstract: Establishes a \$2,000 income tax credit for an individual who delivers a stillborn child.

Proposed law authorizes an income tax credit for an individual who delivers a stillborn child. The amount of the credit is equal to \$2,000 and shall be claimed by the La. taxpayer in the year in which the stillbirth occurred.

Proposed law defines a "stillborn child" as a child who meets all of the following:

- (1) Suffers a spontaneous fetal death.
- (2) Has reached no less than 20 complete weeks of gestation, calculated from the date the mother's last normal menstrual period began to the date of delivery, or weighs no less than 350 grams.
- (3) Whose death requires the issuance of a spontaneous fetal death certificate in accordance with present law (R.S. 40:49).
- (4) Whose death was not the result of an induced termination of the pregnancy.

Proposed law provides that if the amount of the credit exceeds the taxpayer's tax liability for the taxable year, the excess credit amount shall constitute an overpayment and the secretary shall refund the overpayment from the tax collections imposed in present law.

Proposed law is applicable to taxable years beginning on or after Jan 1, 2022.

Effective Jan. 1, 2022.

(Adds R.S. 47:297.15)