

# ACT No. 467

2021 Regular Session

HOUSE BILL NO. 146

BY REPRESENTATIVES HILFERTY, BUTLER, FARNUM, MCMAHEN, MOORE, RISER, WHITE, WRIGHT, AND THOMPSON AND SENATORS BARROW, FIELDS, FOIL, HENSGENS, JACKSON, MIZELL, PETERSON, AND SMITH

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.

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

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

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

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

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

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SPEAKER OF THE HOUSE OF REPRESENTATIVES

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PRESIDENT OF THE SENATE

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GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: \_\_\_\_\_