

RÉSUMÉ DIGEST

ACT 467 (HB 146)

2021 Regular Session

Hilferty

New 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.

New 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 existing law (R.S. 40:49).
- (4) Whose death was not the result of an induced termination of the pregnancy.

New 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 existing law.

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

Effective January 1, 2022.

(Adds R.S. 47:297.15)