

2018 -- S 2126

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STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2018

A N A C T

RELATING TO TAXATION -- PERSONAL INCOME TAX

Introduced By: Senators Felag, and DiPalma

Date Introduced: January 23, 2018

Referred To: Senate Finance

It is enacted by the General Assembly as follows:

1 SECTION 1. Chapter 44-30 of the General Laws entitled "Personal Income Tax" is
2 hereby amended by adding thereto the following section:

3 **44-30-24.1. Tax credit for stillbirth.**

4 (a) Parents of stillborn babies will be allowed an income tax credit for a stillborn baby
5 resulting from an unintended late-term fetal death occurring at twenty-eight (28) weeks gestation
6 or more.

7 (b) For the purposes of this section, Rhode Island residents shall be allowed a one-time
8 nonrefundable state tax credit in the amount of two thousand dollars (\$2,000) as follows:

9 (1) The stillborn birth of their children during the tax year for which the credit may be
10 claimed;

11 (2) The filing of a certificate of birth resulting in stillbirth issued by the division of vital
12 statistics in the department of health; and

13 (3) Parents who are otherwise eligible to claim the child as a dependent if the child had
14 been born alive.

15 SECTION 2. This act shall take effect on July 1, 2018.

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EXPLANATION
BY THE LEGISLATIVE COUNCIL
OF
A N A C T
RELATING TO TAXATION -- PERSONAL INCOME TAX

1 This act would allow Rhode Island residents a one-time nonrefundable tax credit in the
2 amount of two thousand dollars (\$2,000) for the unintended late-term fetal death occurring at
3 twenty-eight (28) weeks gestation or more upon filing a certificate of birth resulting in stillbirth
4 issued by the division of vital statistics.

5 This act would take effect on July 1, 2018.

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