

HOUSE BILL NO. 1276

Introduced by

Representatives K. Koppelman, Devlin, Hatlestad, Karls, Louser, Pollert, Satrom, Schauer
Senators Heckaman, Hogan, Kannianen

1 A BILL for an Act to create and enact a new section to chapter 57-38 and a new subdivision to
2 subsection 7 of section 57-38-30.3 of the North Dakota Century Code, relating to an income tax
3 credit for a birth resulting in stillbirth; and to provide for retroactive application.

4 **BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA:**

5 **SECTION 1.** A new section to chapter 57-38 of the North Dakota Century Code is created
6 and enacted as follows:

7 **Credit for birth resulting in stillbirth.**

8 A taxpayer filing an income tax return under this chapter may claim a credit against the tax
9 liability imposed under section 57-38-30.3 for each birth resulting in stillbirth, as defined in
10 section 23-02.1-01, for which a fetal death record has been filed under section 23-02.1-20. The
11 credit amount allowed in this section for each birth resulting in stillbirth is two thousand dollars
12 for taxable year 2018, adjusted annually on January first of each year after December 31, 2018,
13 by the consumer price index. The credit must be claimed for the taxable year in which the
14 stillbirth occurred. For purposes of this section, "consumer price index" means the percentage
15 change in the consumer price index for all urban consumers in the midwest region as
16 determined by the United States department of labor, bureau of labor statistics, for the most
17 recent year ending December thirty-first.

18 **SECTION 2.** A new subdivision to subsection 7 of section 57-38-30.3 of the North Dakota
19 Century Code is created and enacted as follows:

20 Credit for birth resulting in stillbirth under section 1 of this Act.

21 **SECTION 3. RETROACTIVE APPLICATION.** This Act applies retroactively to taxable years
22 beginning after December 31, 2017.