



## 2019 SENATE BILL 114

March 20, 2019 - Introduced by Senators DARLING, JACQUE and WANGGAARD, cosponsored by Representatives BALLWEG, THIESFELDT, PETERSEN, TUSLER, WICHGERS, SUBECK, DITTRICH, SKOWRONSKI, BROSTOFF, SCHRAA, HORLACHER, KULP, QUINN, LOUDENBECK, ROHRKASTE, SINICKI and BOWEN. Referred to Committee on Agriculture, Revenue and Financial Institutions.

1     **AN ACT** *to amend* 71.10 (4) (i); and *to create* 20.835 (2) (cd) and 71.07 (8n) of the  
2             statutes; **relating to:** creating a refundable individual income tax credit for the  
3             parent of a stillbirth.

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### *Analysis by the Legislative Reference Bureau*

This bill creates a refundable individual income tax credit of \$2,000 that may be claimed by the parents of a stillbirth. The bill defines stillbirth as a birth that occurs in this state that results in a stillbirth for which a fetal death report is required. Because the credit is refundable, if the amount of the credit for which the individual is eligible exceeds his or her tax liability, the difference will be refunded to the claimant.

For further information see the *state* fiscal estimate, which will be printed as an appendix to this bill.

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*The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:*

4             **SECTION 1.** 20.835 (2) (cd) of the statutes is created to read:  
5             20.835 (2) (cd) *Stillbirth tax credit.* A sum sufficient to pay the claims approved  
6             under s. 71.07 (8n).

**SENATE BILL 114****SECTION 2**

1           **SECTION 2.** 71.07 (8n) of the statutes is created to read:

2           71.07 **(8n)** STILLBIRTH TAX CREDIT. (a) *Definitions.* In this subsection:

3           1. "Claimant" means the parent of a stillbirth who files a claim under this  
4 subsection.

5           2. "Stillbirth" means a birth that occurs in this state that results in a stillbirth  
6 for which a fetal death report is required under s. 69.18 (1) (e) 1.

7           (b) *Filing claims.* Subject to the limitations and conditions provided in this  
8 subsection, a claimant may claim as a credit against the tax imposed under s. 71.02  
9 an amount of \$2,000 in the taxable year in which the stillbirth occurs, and if the  
10 allowable amount of the claim exceeds the income taxes otherwise due on the  
11 claimant's income, the amount of the claim not used as an offset against those taxes  
12 shall be certified by the department of revenue to the department of administration  
13 for payment to the claimant by check, share draft, or other draft drawn from the  
14 appropriation account under s. 20.835 (2) (cd).

15           (c) *Limitations and conditions.* 1. No credit may be claimed under this  
16 subsection by a part-year resident or a nonresident of this state.

17           2. No credit may be allowed under this subsection for a taxable year covering  
18 a period of less than 12 months, except for a taxable year closed by reason of the death  
19 of the taxpayer.

20           3. No credit may be allowed under this subsection unless it is claimed within  
21 the period specified in s. 71.75 (2).

22           4. If a married couple files a joint return, the maximum amount that may be  
23 claimed by the couple under this subsection is \$2,000 for each stillbirth.

24           5. If a married couple files a separate return, the maximum amount that may  
25 be claimed by each spouse under this subsection is \$1,000 for each stillbirth.

**SENATE BILL 114**

1           6. If the parents of a stillbirth are unmarried, the maximum amount that may  
2 be claimed by each parent under this subsection is \$1,000 for each stillbirth.

3           7. To claim the credit under this subsection, a claimant shall submit with his  
4 or her return, for the taxable year to which the claim relates, proof of eligibility. A  
5 fetal death report demonstrates proof of eligibility.

6           (d) *Administration.* Subsection (9e) (d), to the extent that it applies to the credit  
7 under that subsection, applies to the credit under this subsection.

8           **SECTION 3.** 71.10 (4) (i) of the statutes is amended to read:

9           71.10 (4) (i) The total of claim of right credit under s. 71.07 (1), farmland  
10 preservation credit under ss. 71.57 to 71.61, farmland preservation credit, 2010 and  
11 beyond under s. 71.613, homestead credit under subch. VIII, farmland tax relief  
12 credit under s. 71.07 (3m), dairy manufacturing facility investment credit under s.  
13 71.07 (3p), jobs tax credit under s. 71.07 (3q), meat processing facility investment  
14 credit under s. 71.07 (3r), woody biomass harvesting and processing credit under s.  
15 71.07 (3rm), food processing plant and food warehouse investment credit under s.  
16 71.07 (3rn), business development credit under s. 71.07 (3y), research credit under  
17 s. 71.07 (4k) (e) 2. a., film production services credit under s. 71.07 (5f), film  
18 production company investment credit under s. 71.07 (5h), stillbirth tax credit under  
19 s. 71.07 (8n), veterans and surviving spouses property tax credit under s. 71.07 (6e),  
20 enterprise zone jobs credit under s. 71.07 (3w), electronics and information  
21 technology manufacturing zone credit under s. 71.07 (3wm), beginning farmer and  
22 farm asset owner tax credit under s. 71.07 (8r), earned income tax credit under s.  
23 71.07 (9e), estimated tax payments under s. 71.09, and taxes withheld under subch.  
24 X.

25           **SECTION 4. Initial applicability.**

**SENATE BILL 114**

**SECTION 4**

1           (1) This act first applies to taxable years beginning on January 1 of the year  
2 in which this subsection takes effect, except that if this subsection takes effect after  
3 July 31, this act first applies to taxable years beginning on January 1 of the year  
4 following the year in which this subsection takes effect.

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(END)