



State of Wisconsin
2021 - 2022 LEGISLATURE

LRB-1753/1
JK:ekg&cjs

2021 SENATE BILL 159

February 24, 2021 - Introduced by Senators DARLING, BALLWEG, JACQUE and WANGGAARD, cosponsored by Representatives THIESFELDT, SKOWRONSKI, ARMSTRONG, BOWEN, BROSTOFF, CABRERA, EDMING, HORLACHER, LOUDENBECK, PETERSEN, PETRYK, RAMTHUN, ROZAR, SHANKLAND, SUBECK, TAUCHEN, TUSLER, WICHGERS and SCHRAA. Referred to Committee on Financial Institutions and Revenue.

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 and making an appropriation.

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.

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 159

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 \$2,000 in the taxable year in which the stillbirth occurs. If the allowable amount of
10 the claim exceeds the income taxes otherwise due on the claimant's income, the
11 amount of the claim not used as an offset against those taxes shall be certified by the
12 department of revenue to the department of administration for payment to the
13 claimant by check, share draft, or other draft drawn from the appropriation account
14 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.

