

### Fiscal Estimate - 2021 Session

Original     
  Updated     
  Corrected     
  Supplemental

<b>LRB Number</b> <b>21-2097/1</b>	<b>Introduction Number</b> <b>AB-0144</b>
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**Description**  
 creating a refundable individual income tax credit for the parent of a stillbirth and making an appropriation

**Fiscal Effect**

**State:**

<input type="checkbox"/> No State Fiscal Effect	<input type="checkbox"/> Increase Existing Revenues	<input checked="" type="checkbox"/> Increase Costs - May be possible to absorb within agency's budget <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Decrease Costs
<input type="checkbox"/> Indeterminate	<input type="checkbox"/> Decrease Existing Revenues	
<input type="checkbox"/> Increase Existing Appropriations	<input type="checkbox"/> Create New Appropriations	
<input type="checkbox"/> Decrease Existing Appropriations		

**Local:**

<input type="checkbox"/> No Local Government Costs	<b>5.Types of Local Government Units Affected</b> <input type="checkbox"/> Towns <input type="checkbox"/> Village <input type="checkbox"/> Cities <input type="checkbox"/> Counties <input type="checkbox"/> Others <input type="checkbox"/> School Districts <input type="checkbox"/> WTCS Districts		
<input type="checkbox"/> Indeterminate			
1. <input type="checkbox"/> Increase Costs			3. <input type="checkbox"/> Increase Revenue
<input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory			<input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory
2. <input type="checkbox"/> Decrease Costs			4. <input type="checkbox"/> Decrease Revenue
<input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory	<input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory		

<b>Fund Sources Affected</b>	<b>Affected Ch. 20 Appropriations</b>
<input type="checkbox"/> GPR <input type="checkbox"/> FED <input type="checkbox"/> PRO <input checked="" type="checkbox"/> PRS <input type="checkbox"/> SEG <input type="checkbox"/> SEGS (1)(gm)	

<b>Agency/Prepared By</b>	<b>Authorized Signature</b>	<b>Date</b>
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Fiscal Estimate Narratives

DHS 8/27/2021

LRB Number	21-2097/1	Introduction Number	AB-0144	Estimate Type	Original
<b>Description</b> creating a refundable individual income tax credit for the parent of a stillbirth and making an appropriation					

**Assumptions Used in Arriving at Fiscal Estimate**

This bill creates a refundable individual income tax credit of \$2,000 that may be claimed by the parents of a stillborn child. To claim the tax credit created under the bill, a claimant must submit with his or her return, for the taxable year to which the claim relates, proof of eligibility. Under the bill, a fetal death report demonstrates proof of eligibility.

Currently, the State Vital Records Office receives and records fetal death reports. However, it does not have statutory authority to issue copies of a fetal death record and would need to be granted statutory authority to issue fetal death records to individuals seeking to claim the tax credit.

If the Vital Records Office were given authority to issue the records, it would need to modify its information system to add a second parent to the fetal death record in order to allow both parents to claim the tax credit. Vital Records staff would also need to update forms, communicate changes to business partners (such as hospitals) and perform other tasks in order to update records for proof of eligibility. The estimated workload would involve an Information Systems Business Automation Specialist at 1,360 hours and a Program and Policy Analyst at 480 hours, for an estimated one time cost of \$87,560 PR.

**Long-Range Fiscal Implications**