

# STATE OF NEW YORK

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4460

2023-2024 Regular Sessions

## IN SENATE

February 9, 2023

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Introduced by Sens. MAYER, COMRIE, HARCKHAM, KENNEDY, KRUEGER, RIVERA, SALAZAR -- read twice and ordered printed, and when printed to be committed to the Committee on Budget and Revenue

AN ACT to amend the tax law, in relation to providing a tax credit for certain taxpayers who suffer the birth of a stillborn child

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

1 Section 1. Section 606 of the tax law is amended by adding a new  
2 subsection (ooo) to read as follows:

3 (ooo) Stillbirth tax credit. (1) A taxpayer shall be allowed a refund-  
4 able credit against the tax imposed by this article equal to two thou-  
5 sand dollars for the birth of a stillborn child, provided the stillborn  
6 child would have been a dependent of the taxpayer as defined by section  
7 152 of the Internal Revenue Code. The credit shall be allowed for the  
8 taxable year in which a certificate of stillbirth is issued pursuant to  
9 section four thousand one hundred sixty-a of the public health law.

10 (2) For purposes of this subsection, "birth of a stillborn child"  
11 shall mean the birth of a child for whom a certificate of stillbirth has  
12 been issued pursuant to section four thousand one hundred sixty-a of the  
13 public health law.

14 § 2. This act shall take effect immediately and shall apply to taxable  
15 years commencing on and after January 1, 2024. Effective immediately,  
16 the addition, amendment and/or repeal of any rule or regulation neces-  
17 sary for the implementation of this act on its effective date are  
18 authorized to be made and completed on or before such date.

EXPLANATION--Matter in italics (underscored) is new; matter in brackets  
[-] is old law to be omitted.

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