

STATE OF NEW YORK

9957

IN SENATE

April 17, 2026

Introduced by Sen. SCARCELLA-SPANTON -- 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 (bbb) to read as follows:
3 (bbb) 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 still birth 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 still birth
12 has been issued pursuant to section four thousand one hundred sixty-a of
13 the public health law.
14 § 2. This act shall take effect immediately and shall apply to taxable
15 years commencing on and after January 1, 2026. 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 on or before such effective date.

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

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