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:

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

(bbb) Stillbirth tax credit. (1) A taxpayer shall be allowed a refundable credit against the tax imposed by this article equal to two thousand dollars for the birth of a stillborn child, provided the stillborn child would have been a dependent of the taxpayer as defined by section 152 of the Internal Revenue Code. The credit shall be allowed for the taxable year in which a certificate of still birth is issued pursuant to section four thousand one hundred sixty-a of the public health law.

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

§ 2. This act shall take effect immediately and shall apply to taxable years commencing on and after January 1, 2026. Effective immediately, the addition, amendment and/or repeal of any rule or regulation necessary for the implementation of this act on its effective date are 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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