

HB1118/273423/1

BY: Senator Waldstreicher

AMENDMENTS TO HOUSE BILL 1118, AS AMENDED
(Third Reading File Bill)

AMENDMENT NO. 1

On page 1 of the bill, in line 2, strike “**Health, Health Insurance, and Health Occupations**” and substitute “**Parents**”; and in line 3, after “**Conditions**” insert “**and Income Tax Credit for the Parent of a Stillborn Child**”.

On page 2 of the bill, in line 3, after the first “conditions;” insert “allowing a parent of a stillborn child a refundable credit against the State income tax for each birth for which a certain certificate has been issued;”; and in the same line, strike beginning with “perinatal” through the second “conditions” and substitute “parents”.

On page 3 of the bill, after line 9, insert:

“BY adding to

Article – Tax – General

Section 10–758

Annotated Code of Maryland

(2022 Replacement Volume and 2025 Supplement)”.

AMENDMENT NO. 2

On page 12 of the bill, after line 21, insert:

“SECTION 3. AND BE IT FURTHER ENACTED, That the Laws of Maryland
read as follows:

Article – Tax – General

10–758.

(A) SUBJECT TO THE LIMITATIONS OF THIS SECTION, A PARENT OF A STILLBORN CHILD MAY CLAIM A CREDIT AGAINST THE STATE INCOME TAX IN AN AMOUNT EQUAL TO \$1,000 FOR EACH BIRTH FOR WHICH A CERTIFICATE OF BIRTH RESULTING IN STILLBIRTH HAS BEEN ISSUED UNDER § 4-213.1 OF THE HEALTH – GENERAL ARTICLE OR FOR WHICH A CERTIFICATE OF FETAL DEATH OR ITS EQUIVALENT HAS BEEN ISSUED BY ANOTHER STATE.

(B) THE CREDIT ALLOWED UNDER THIS SECTION MAY BE CLAIMED ONLY FOR THE TAXABLE YEAR IN WHICH THE STILLBIRTH OCCURRED.

(C) IF THE CREDIT ALLOWED UNDER THIS SECTION IN ANY TAXABLE YEAR EXCEEDS THE STATE INCOME TAX FOR THAT TAXABLE YEAR, THE PARENT MAY CLAIM A REFUND IN THE AMOUNT OF THE EXCESS.”;

and in line 22, strike “3.” and substitute “4.”.

On page 13 of the bill, after line 13, insert:

“SECTION 5. AND BE IT FURTHER ENACTED, That Section 3 this Act shall be applicable to all taxable years beginning after December 31, 2026.”;

and in line 14, strike “5.” and substitute “6.”.

In the Finance Committee Amendments (HB1118/533928/1), in line 12, strike “6.” and substitute “7.”; and in line 13, strike the second “5” and substitute “6”.