
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 306 Session of
2023

INTRODUCED BY HARKINS, HILL-EVANS, SANCHEZ, GUENST, MADDEN AND
GILLEN, MARCH 10, 2023

REFERRED TO COMMITTEE ON FINANCE, MARCH 10, 2023

AN ACT

1 Amending the act of March 4, 1971 (P.L.6, No.2), entitled "An
2 act relating to tax reform and State taxation by codifying
3 and enumerating certain subjects of taxation and imposing
4 taxes thereon; providing procedures for the payment,
5 collection, administration and enforcement thereof; providing
6 for tax credits in certain cases; conferring powers and
7 imposing duties upon the Department of Revenue, certain
8 employers, fiduciaries, individuals, persons, corporations
9 and other entities; prescribing crimes, offenses and
10 penalties," providing for stillbirth tax credit.

11 The General Assembly of the Commonwealth of Pennsylvania
12 hereby enacts as follows:

13 Section 1. The act of March 4, 1971 (P.L.6, No.2), known as
14 the Tax Reform Code of 1971, is amended by adding an article to
15 read:

16 ARTICLE XVIII-I

17 STILLBIRTH TAX CREDIT

18 Section 1801-I. Definitions.

19 The following words and phrases when used in this article
20 shall have the meanings given to them in this section unless the
21 context clearly indicates otherwise:

22 "Department." The Department of Revenue of the Commonwealth.

1 "Qualified tax liability." The liability for taxes imposed
2 under Article III.

3 "Stillbirth." The expulsion or extraction from a mother of a
4 product of conception after 16 weeks gestation, which shows no
5 evidence of life after expulsion or extraction.

6 "Tax credit." The stillbirth tax credit provided under this
7 article.

8 "Taxpayer." An individual subject to payment of taxes under
9 Article III.

10 Section 1802-I. Application.

11 (a) Submission.--A taxpayer may submit an application for a
12 tax credit under this article in a manner prescribed by the
13 department. The application shall contain the following
14 information:

15 (1) The name and Social Security number of the taxpayer.

16 (2) A copy of the certificate of fetal death or
17 certificate of birth resulting in stillbirth.

18 (3) Any other information deemed appropriate by the
19 department.

20 (b) Procedure.--The application shall be attached to the
21 applicant's annual tax return required to be filed under Article
22 III.

23 Section 1803-I. Tax credit.

24 (a) Eligibility.--A taxpayer is eligible for a tax credit
25 against the qualified tax liability of the taxpayer under
26 subsection (b) if the taxpayer experiences a stillbirth.

27 (b) Maximum credit.--A taxpayer who qualifies under
28 subsection (a) may claim a tax credit of \$2,000 for each birth
29 for which a certificate of fetal death or certificate of birth
30 resulting in stillbirth has been issued by the Department of

1 Health.

2 (c) Limitation.--The tax credit under this section shall
3 only be claimed:

4 (1) In the taxable year in which the stillbirth
5 occurred.

6 (2) If the child would have been a "dependent" of the
7 taxpayer as defined under 26 U.S.C. § 152 (relating to
8 dependent defined).

9 Section 1804-I. Credit refund.

10 If the amount of the tax credit that an individual is allowed
11 under this article exceeds the individual's State tax liability,
12 the department shall refund the excess to the individual.

13 Section 1805-I. Guidelines.

14 The department shall promulgate guidelines, including forms,
15 necessary to administer this article. The department may require
16 additional proof of the claim for a tax credit.

17 Section 1806-I. Penalty.

18 A taxpayer who claims a tax credit under this article but
19 does not meet the eligibility requirements under section 1803-I
20 shall repay the full amount of the tax credit to the department.

21 Section 2. This act shall take effect in 60 days.