

116TH CONGRESS
1ST SESSION

H. R. 3367

To amend the Internal Revenue Code of 1986 to allow a refundable credit with respect to any stillborn child of a taxpayer.

IN THE HOUSE OF REPRESENTATIVES

JUNE 19, 2019

Mr. PHILLIPS introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to allow a refundable credit with respect to any stillborn child of a taxpayer.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. STILLBORN CHILD CREDIT.**

4 (a) IN GENERAL.—Section 24(c) of the Internal Rev-
5 enue Code of 1986 is amended by adding at the end the
6 following new paragraph:

7 “(3) SPECIAL RULE FOR STILLBORN CHILD.—

8 “(A) IN GENERAL.—The term ‘qualifying
9 child’ shall include a qualifying stillborn child
10 who, if born alive during the taxable year of the

1 stillbirth, would have been a qualifying child of
2 the taxpayer for the taxable year.

3 “(B) QUALIFYING STILLBORN CHILD.—
4 The term ‘qualifying stillborn child’ means a
5 child who dies at 20 or more weeks of gestation
6 before or during delivery, and for whom a fetal
7 death report is required to be filed under the
8 vital statistics laws of the State in which such
9 death occurs.

10 “(C) SUBSTANTIATION.—Except as other-
11 wise provided by the Secretary, no credit shall
12 be allowed under this section with respect to a
13 qualifying stillborn child unless the taxpayer re-
14 ceives a statement furnished under section
15 6039K and has any other additional informa-
16 tion as the Secretary may prescribe.

17 “(D) IDENTIFICATION REQUIREMENTS EX-
18 CEPTION.—Subsection (e)(1) and (h)(7) shall
19 not apply for purposes of determining a credit
20 under this section with respect to a qualifying
21 stillborn child.”.

22 (b) INFORMATION REPORTING.—

23 (1) IN GENERAL.—Subpart A of part III of
24 subchapter A of chapter 61 of such Code is amended

1 by inserting after section 6039J the following new
2 section:

3 **“SEC. 6039K. INFORMATION REPORTING WITH RESPECT TO**
4 **FETAL DEATH REPORTS.**

5 “(a) REPORTING REQUIREMENT.—In the case of the
6 death of a qualifying stillborn child (as defined in section
7 24((c)(3)(B)), any person required to file a fetal death re-
8 port with respect to such child under applicable State law
9 shall, at the election of a parent of such child, make a
10 return to the Secretary at such time, in such form and
11 manner, and including such information as the Secretary
12 shall prescribe to verify any taxpayer information and that
13 the report was for a qualifying stillborn child (as so de-
14 fined).

15 “(b) STATEMENTS TO BE FURNISHED TO PERSONS
16 MAKING ELECTION.—The person required to submit a re-
17 turn to the Secretary under subsection (a) shall furnish
18 to each individual making the election under such sub-
19 section a written statement setting forth the information
20 required to be shown on such return.”.

21 (2) CLERICAL AMENDMENT.—The table of sec-
22 tions for subpart A of part III of subchapter A of
23 chapter 61 of such Code is amended by inserting
24 after the item relating to section 6039J the fol-
25 lowing new item:

“Sec. 6039K. Information reporting with respect to fetal death reports.”.

1 (c) DEADLINE.—Not later than 90 days of the date
2 of the enactment of this Act, the Secretary shall provide
3 such forms and guidance as are necessary to carry out
4 the purposes of sections 24(c)(3)(C) and 6039K of the In-
5 ternal Revenue Code of 1986.

6 (d) EFFECTIVE DATE.—The amendments made by
7 this section shall apply to taxable years beginning after
8 December 31, 2018.

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