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**SF 2014** – Stillborn Income Tax Credit (LSB5316XS)  
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Fiscal Note Version – New

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**Description**

**Senate File 2014** creates a new individual income tax credit for parents of a stillborn child. The credit is equal to \$1,000 and is available for each stillbirth that occurs during the tax year. The change is effective beginning tax year 2018. The tax credit is not refundable and unused credits do not carry forward to future fiscal years.

**Assumptions**

Using Iowa Department of Public Health statistics for stillbirths occurring in Iowa during 2012 through 2016, the Iowa Department of Revenue (DOR) estimates that Iowa taxpayers experience 181 stillbirths a year.

Using statistics on the percent of nonrefundable tax credits that are redeemed in the first year available, the DOR estimates that 63.0% of eligible tax credits will be redeemed through lower individual income tax liability.

**Fiscal Impact**

The projected fiscal impact of a new tax credit for stillbirths is a reduction of General Fund revenue by \$114,000 per year, beginning FY 2019.

**Sources**

Iowa Department of Revenue  
Iowa Department of Public Health

/s/ Holly M. Lyons

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The fiscal note for this Bill was prepared pursuant to Joint Rule 17 and the Iowa Code. Data used in developing this fiscal note is available from the Fiscal Services Division of the Legislative Services Agency upon request.

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