

**HOUSE BILL NO. 1239**

Introduced by

Representatives K. Koppelman, Brabandt, Karls, Kasper, B. Koppelman, McWilliams, M.  
Nelson, Olson, Skroch, Sukut

Senators Erbele, D. Larson

1 A BILL for an Act to create and enact a new subdivision to subsection 2 of section 57-38-30.3 of  
2 the North Dakota Century Code, relating to an individual income tax deduction for a birth  
3 resulting in stillbirth; and to provide an effective date.

4 **BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA:**

5 **SECTION 1.** A new subdivision to subsection 2 of section 57-38-30.3 of the North Dakota  
6 Century Code is created and enacted as follows:

7 Reduced by an amount equal to the exemption available for a qualifying child  
8 under section 152 of the Internal Revenue Code [26 U.S.C. 152], as amended,  
9 for each birth resulting in stillbirth, as defined in section 23-02.1-01, for which a  
10 fetal death certificate has been filed under section 23-02.1-20. For purposes of  
11 this subdivision, the exemption may only be claimed in the taxable year in which  
12 the stillbirth occurred.

13 **SECTION 2. EFFECTIVE DATE.** This Act is effective for taxable years beginning after  
14 December 31, 2016.