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## STILLBIRTH TAX EXEMPTION

House Bill 4165  
Sponsor: Rep. Tony Stamas  
Committee: Tax Policy

Complete to 4-20-01

### A SUMMARY OF HOUSE BILL 4165 AS INTRODUCED 2-8-01

The bill would amend the Income Tax Act to allow a taxpayer to claim a single additional exemption for a “qualified prenatal death”, which would be defined as the spontaneous death of an infant in utero resulting in a stillbirth if the infant was at least 20 weeks of gestation at the time of death. The bill would apply to tax years beginning after December 31, 2000. To claim the additional exemption, a taxpayer would need a certificate of prenatal death distributed by the Department of Community Health documenting a qualified prenatal death.

(In the 2000 tax year, such an additional personal exemption would have allowed a taxpayer to deduct \$2,900 from taxable income for purposes of calculating state income tax liability. The exemption amount is adjusted each year based on the change in the consumer price index. The income tax rate is set at 4.2 percent for 2001 and then falls one-tenth of one percent each year until it reaches 3.9 percent in 2004.)

MCL 206.30

House Bill 4165 (4-20-01)

Analyst: C. Couch

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