SENATE, No. 513

STATE OF NEW JERSEY

219th LEGISLATURE

PRE-FILED FOR INTRODUCTION IN THE 2020 SESSION

Sponsored by:
Senator JOSEPH F. VITALE
District 19 (Middlesex)
Senator THOMAS H. KEAN, JR.
District 21 (Morris, Somerset and Union)

SYNOPSIS

Quinn Wilson's Law; provides a gross income tax credit for birth resulting in stillbirth.

CURRENT VERSION OF TEXT

Introduced Pending Technical Review by Legislative Counsel.

AN ACT providing a gross income tax credit for a birth resulting in stillbirth, designated as Quinn Wilson's Law, supplementing Title 54A of the New Jersey Statutes.

BE IT ENACTED *by the Senate and General Assembly of the State of New Jersey:*

1. a. A taxpayer shall be allowed a credit against the tax otherwise due under the "New Jersey Gross Income Tax Act," N.J.S.54A:1-1 et seq., in an amount equal to $2,000 for a birth during the taxable year for which a Certificate Of Birth Resulting In Stillbirth has been issued by the State Registrar pursuant to the provisions of R.S.26:8-37 if the stillborn child would have been a dependent of the taxpayer as defined by section 152 of the federal Internal Revenue Code (26 U.S.C. s.152).

b. The amount of the credit allowed pursuant to this section shall be applied against the tax otherwise due under N.J.S.54A:1-1 et seq., after all other credits and payments. If the credit exceeds the amount of tax otherwise due, that amount of excess shall be an overpayment for the purposes of N.J.S.54A:9-7; provided however, that subsection (f) of N.J.S.54A:9-7 shall not apply.

2. This act shall take effect immediately and apply to taxable years beginning on or after the January 1 next following enactment.

STATEMENT

This bill provides a gross income tax credit for a taxpayer who has experienced a birth that results in a stillbirth during the taxable year. The bill provides that the amount of the credit is equal to $2,000, and that any excess credit remaining after the credit has been applied to reduce the tax otherwise due for the taxable year is to be treated as an overpayment of tax and refunded to the taxpayer.

For a taxpayer to claim a tax credit for a birth that results in stillbirth, the bill requires that: 1) a Certificate Of Birth Resulting In Stillbirth has been issued by the State Registrar, following submission of a completed Form REG-68 "Request to Place on File a Certificate of Birth Resulting in Stillbirth" by the parents of the stillborn child or a licensed health care professional; and 2) the stillborn child would have been a dependent of the taxpayer for federal income tax purposes.

In 2014, the latest year for which data are available, there were 616 stillbirths in the State of New Jersey. Estimates indicate that there are as many as 26,000 stillbirths nationwide each year.

The purpose of this bill is to offset the considerable financial costs that parents of a stillborn child typically face, including expenses for

funeral services, grief counseling, unpaid medical expenses, and the myriad expenses incurred in preparing for the birth of a child.

The bill takes effect immediately upon enactment and applies to taxable years beginning on or after the January 1 next following enactment.

The bill is designated as Quinn Wilson's Law in memory of Quinn Amelia Wilson, a stillborn child of Jessica and Joshua Wilson.