

116TH CONGRESS
1ST SESSION

H. R. 2461

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

MAY 1, 2019

Mr. PHILLIPS (for himself and Mr. WITTMAN) 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. SHORT TITLE.**

4 This Act may be cited as the “Savannah Hope Still-
5 birth Child Tax Credit Act”.

6 **SEC. 2. STILLBORN CHILD CREDIT.**

7 (a) IN GENERAL.—Section 24 of the Internal Rev-
8 enue Code of 1986 is amended by adding at the end the
9 following new subsection:

10 “(i) REFUNDABLE STILLBORN CHILD CREDIT.—

1 “(1) IN GENERAL.—The aggregate credits al-
2 lowed to a taxpayer under subpart C (determined
3 after the application of subsection (d)) shall be in-
4 creased by \$2,000 for each birth by the taxpayer of
5 a stillborn child during the taxable year.

6 “(2) OTHER REQUIREMENTS.—No increase
7 shall be allowed under paragraph (1), unless—

8 “(A) the stillborn child would have been a
9 qualifying child (as defined in section 152(c)) of
10 the taxpayer for the taxable year but for such
11 stillbirth, and

12 “(B) the taxpayer includes with the return
13 of tax for the taxable year with respect to the
14 birth a death certificate, a certificate of birth
15 resulting in stillbirth, or such other documenta-
16 tion as the Secretary may prescribe.

17 “(3) INCREASE NOT TREATED AS CREDIT AL-
18 LOWED UNDER THIS SUBPART.—The amount of the
19 credit allowed under this subsection shall not be
20 treated as a credit allowed under this subpart.”.

21 (b) CONFORMING AMENDMENT.—Section
22 6211(b)(4)(A) of such Code is amended by inserting
23 “24(i),” after “24(d),”.

1 (c) EFFECTIVE DATE.—The amendment made by
2 this section shall apply to taxable years beginning after
3 December 31, 2018.

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