



2025 SENATE BILL 379

July 16, 2025 - Introduced by Senators JACQUE, HESSELBEIN, BRADLEY, DASSLER-ALFHEIM, KEYESKI, NASS, RATCLIFF, ROYS, SPREITZER, WALL and WANGGAARD, cosponsored by Representatives BRILL, B. JACOBSON, SUBECK, ARMSTRONG, BARE, BEHNKE, DITTRICH, EMERSON, FRANKLIN, GOEBEN, GOODWIN, GUNDRUM, HYSELL, KNODL, KREIBICH, MCCARVILLE, MIRESE, MURPHY, MURSAU, O'CONNOR, PIWOWARCZYK, PRADO, TUSLER, UDELL and WICHGERS. Referred to Committee on Agriculture and Revenue.

1 **AN ACT** *to amend* 71.10 (4) (i); *to create* 20.835 (2) (cd) and 71.07 (8n) of the
2 statutes; **relating to:** creating a refundable individual income tax credit for
3 the parent of a stillbirth and making an appropriation.

Analysis by the Legislative Reference Bureau

This bill creates a refundable individual income tax credit of \$2,000 that may be claimed by the parents of a stillbirth. The bill defines “stillbirth” as a birth that occurs in this state that results in a stillbirth for which a fetal death report is required. Because the credit is refundable, if the amount of the credit for which the individual is eligible exceeds his or her tax liability, the difference will be refunded to the claimant.

For further information see the state fiscal estimate, which will be printed as an appendix to this bill.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

4 **SECTION 1.** 20.835 (2) (cd) of the statutes is created to read:

SENATE BILL 379**SECTION 1**

1 20.835 (2) (cd) *Stillbirth tax credit*. A sum sufficient to pay the claims
2 approved under s. 71.07 (8n).

3 **SECTION 2.** 71.07 (8n) of the statutes is created to read:

4 71.07 (8n) STILLBIRTH TAX CREDIT. (a) *Definitions*. In this subsection:

5 1. “Claimant” means the parent of a stillbirth who files a claim under this
6 subsection.

7 2. “Stillbirth” means a birth that occurs in this state that results in a
8 stillbirth for which a fetal death report is required under s. 69.18 (1) (e) 1.

9 (b) *Filing claims*. Subject to the limitations and conditions provided in this
10 subsection, a claimant may claim as a credit against the tax imposed under s. 71.02
11 \$2,000 in the taxable year in which the stillbirth occurs. If the allowable amount of
12 the claim exceeds the income taxes otherwise due on the claimant’s income, the
13 amount of the claim not used as an offset against those taxes shall be certified by
14 the department of revenue to the department of administration for payment to the
15 claimant by check, share draft, or other draft drawn from the appropriation account
16 under s. 20.835 (2) (cd).

17 (c) *Limitations and conditions*. 1. No credit may be claimed under this
18 subsection by a part-year resident or a nonresident of this state.

19 2. No credit may be allowed under this subsection for a taxable year covering
20 a period of less than 12 months, except for a taxable year closed by reason of the
21 death of the taxpayer.

22 3. No credit may be allowed under this subsection unless it is claimed within
23 the period specified in s. 71.75 (2).

SENATE BILL 379**SECTION 2**

1 4. If a married couple files a joint return, the maximum amount that may be
2 claimed by the couple under this subsection is \$2,000 for each stillbirth.

3 5. If a married couple files a separate return, the maximum amount that may
4 be claimed by each spouse under this subsection is \$1,000 for each stillbirth.

5 6. If the parents of a stillbirth are unmarried, the maximum amount that may
6 be claimed by each parent under this subsection is \$1,000 for each stillbirth.

7 7. To claim the credit under this subsection, a claimant shall submit with his
8 or her return, for the taxable year to which the claim relates, proof of eligibility. A
9 fetal death report demonstrates proof of eligibility.

10 (d) *Administration.* Subsection (9e) (d), to the extent that it applies to the
11 credit under that subsection, applies to the credit under this subsection.

12 **SECTION 3.** 71.10 (4) (i) of the statutes is amended to read:

13 71.10 (4) (i) The total of claim of right credit under s. 71.07 (1), farmland
14 preservation credit under ss. 71.57 to 71.61, farmland preservation credit, 2010 and
15 beyond under s. 71.613, homestead credit under subch. VIII, jobs tax credit under s.
16 71.07 (3q), business development credit under s. 71.07 (3y), research credit under s.
17 71.07 (4k) (e) 2. a., veterans and surviving spouses property tax credit under s.
18 71.07 (6e), enterprise zone jobs credit under s. 71.07 (3w), electronics and
19 information technology manufacturing zone credit under s. 71.07 (3wm), stillbirth
20 tax credit under s. 71.07 (8n), earned income tax credit under s. 71.07 (9e),
21 estimated tax payments under s. 71.09, and taxes withheld under subch. X.

22 **SECTION 4. Initial applicability.**

23 (1) This act first applies to taxable years beginning on January 1 of the year in
24 which this subsection takes effect, except that if this subsection takes effect after

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SECTION 4

1 July 31, this act first applies to taxable years beginning on January 1 of the year
2 following the year in which this subsection takes effect.

3 (END)