

# Legislative Analysis

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## STILLBIRTH INCOME TAX CREDIT

Mitchell Bean, Director  
Phone: (517) 373-8080  
<http://www.house.mi.gov/hfa>

**Senate Bill 1176 as passed by the Senate**  
**Sponsor: Sen. Tony Stamas**  
**House Committee: Tax Policy**  
**Senate Committee: Finance**

**Complete to 5-2-06**

## A SUMMARY OF SENATE BILL 1176 AS PASSED BY THE SENATE 4-20-06

The bill would amend the Income Tax Act to provide a refundable credit to a taxpayer who has been issued a certificate of stillbirth from the Department of Community Health. The credit would be \$150.

MCL 206.275

## FISCAL IMPACT:

Based on data from the Michigan Department of Community Health, the bill would reduce income tax revenue by an estimated \$113,000 annually. Most of the fiscal impact would affect General Fund/General Purpose (GF/GP) revenue. This bill would have no direct affect on local units of government.

Legislative Analyst: Mark Wolf  
Fiscal Analyst: Rebecca Ross

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