

State of Wisconsin



2025 Assembly Bill 373

Date of enactment:
Date of publication*:

2025 WISCONSIN ACT

AN ACT to create 71.07 (8n) and 71.10 (4) (ct) of the statutes; **relating to:** creating a nonrefundable individual income tax credit for the parent of a stillbirth.

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

SECTION 1. 71.07 (8n) of the statutes is created to read:

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

1. "Claimant" means the parent of a stillbirth who files a claim under this subsection.
2. "Stillbirth" means a birth that occurs in this state that results in a stillbirth for which a fetal death report is required under s. 69.18 (1) (e) 1.

(b) *Filing claims.* Subject to the limitations and conditions provided in this subsection, a claimant may claim as a credit against the tax imposed under s. 71.02, up to the amount of the tax, \$2,000 for the taxable year in which the stillbirth occurs.

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

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

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

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

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

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

7. To claim the credit under this subsection, a claimant shall submit, with his or her return for the taxable year to which the claim relates, a copy of the fetal death report relating to the stillbirth for which the credit is claimed.

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

SECTION 2. 71.10 (4) (ct) of the statutes is created to read:

71.10 (4) (ct) Stillbirth tax credit under s. 71.07 (8n).

SECTION 3. Initial applicability.

(1) This act first applies to taxable years beginning on January 1 of the year in which this subsection takes effect, except that if this subsection takes effect after July 31, this act first applies to taxable years beginning

* Section 991.11, WISCONSIN STATUTES: Effective date of acts. "Every act and every portion of an act enacted by the legislature over the governor's partial veto which does not expressly prescribe the time when it takes effect shall take effect on the day after its date of publication."

on January 1 of the year following the year in which this subsection takes effect.
