

**Bill Summary**  
2<sup>nd</sup> Session of the 60<sup>th</sup> Legislature

<b>Bill No.:</b>	<b>SB 1409</b>
<b>Version:</b>	<b>INT</b>
<b>Request No.</b>	<b>2685</b>
<b>Author:</b>	<b>Sen. Nice</b>
<b>Date:</b>	<b>12/31/2025</b>

**Bill Analysis**

SB 1409 authorizes parents to claim the child tax credit for each birth that a certificate of birth resulting in stillbirth has been issued. The credit may only be claimed in the year the stillbirth occurred. The amount of the credit shall be 5% of the credit that would be allowed under the Internal Revenue Code of 1986 if the child would have been a dependent and a member of the household.

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