

HB 248 -- DEPENDENCY EXEMPTION FOR STILLBORN CHILDREN

SPONSOR: Funderburk

COMMITTEE ACTION: Voted "do pass" by the Committee on Tax Reform by a vote of 11 to 1.

Beginning January 1, 2010, this bill authorizes an income tax dependency exemption deduction to a taxpayer for the taxable year in which a stillborn child was born if the child would otherwise have been a member of the taxpayer's household and a certificate of birth resulting in stillbirth has been issued.

FISCAL NOTE: Estimated Cost on General Revenue Fund of Less than \$36,144 in FY 2010, FY 2011, and FY 2012. No impact on Other State Funds in FY 2010, FY 2011, and FY 2012.

PROPOSERS: Supporters say that the bill recognizes the loss of a child by allowing a dependency exemption for one year. The exemption is only for a stillborn child when a certificate is issued and not for miscarriages.

Testifying for the bill were Representative Funderburk; Missouri Family Network; and Patrick Barclay.

OPPOSERS: There was no opposition voiced to the committee.