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## INCOME TAX EXEMPTION FOR PRENATAL DEATH

House Bills 5817 and 5818  
Sponsor: Rep. Jon Jellema  
Committee: Tax Policy

Complete to 8-28-00

### A SUMMARY OF HOUSE BILLS 5817 AND 5818 AS INTRODUCED 5-23-00

House Bill 5818 would amend the Income Tax Act (MCL 206.30) to allow a taxpayer to claim an additional personal exemption for a tax year in which the taxpayer received a certificate of prenatal death documenting a “qualified prenatal death”. That term would be defined to mean the spontaneous death of an infant in utero resulting in a stillbirth, if the infant was at least 20 weeks of gestation at the time of death. (In the 1999 tax year, the additional personal exemption would have allowed a taxpayer to deduct \$2,800 from taxable income for state income tax purposes. The amount is adjusted each year based on the change in the consumer price index.)

House Bill 5817 would amend the Public Health Code (MCL 333.2803 et al.) in several ways, including:

- The Department of Community Health would be required to develop and distribute a certificate of prenatal death for use by health professionals and health facilities. The certificate would have to contain spaces for the name of the dead infant, if it was given a name; the number of weeks of gestation completed; the date of delivery and weight at time of delivery; the name of the parent or parents; and the name of the health facility in which the dead infant was delivered or the name of the health professional in attendance if the delivery was outside a health facility.

- If requested by the parent or parents, a health facility in which a dead infant was delivered or a licensed health professional in attendance at the delivery of a dead infant outside of a health facility would have to fill out a certificate of prenatal death, in addition to filling out the currently required fetal death report (which under the bill would be called a “prenatal” death report). The original of the certificate would be presented to the parent or parents of the dead infant, and the licensee or facility would be prohibited from retaining a copy or providing a copy to another person without the written consent of the parent or parents.

- The bill would replace the term “fetal death” in the code with the term “prenatal death”. The definition would remain the same: the death of a fetus that had completed at least 20 weeks of gestation or weighed at least 400 grams. Also, as now, the term’s definition would have to conform in all other respects as closely as possible to the definition recommended by the federal agency responsible for vital statistics.

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- The term “dead fetus” would be replaced in several places with the term “dead infant”.

The two bills are tie-barred.

Analyst: C. Couch

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■ This analysis was prepared by nonpartisan House staff for use by House members in their deliberations, and does not constitute an official statement of legislative intent.