



**94TH GENERAL ASSEMBLY**  
**State of Illinois**  
**2005 and 2006**  
**SB1865**

Introduced 2/25/2005, by Sen. John M. Sullivan

**SYNOPSIS AS INTRODUCED:**

35 ILCS 5/216 new

Amends the Illinois Income Tax Act. Allows a tax credit of up to \$2,000 for an individual taxpayer who pays the burial expenses for a fetus for which a fetal death certificate has been issued. Provides that the credit (i) may be taken by only one taxpayer with respect to any one fetal death, (ii) may not be carried forward or back, and (iii) may not reduce the taxpayer's liability to less than zero. Requires the Department of Revenue to adopt rules concerning the credit. Effective immediately.

LRB094 08543 BDD 38750 b

FISCAL NOTE ACT  
MAY APPLY

1 AN ACT concerning revenue.

2 **Be it enacted by the People of the State of Illinois,**  
3 **represented in the General Assembly:**

4 Section 5. The Illinois Income Tax Act is amended by adding  
5 Section 216 as follows:

6 (35 ILCS 5/216 new)

7 Sec. 216. Burial costs for stillborn children.

8 (a) For taxable years ending on or after December 31, 2005  
9 through taxable years ending on or before December 30, 2010, an  
10 individual taxpayer who pays the burial expenses for a fetus  
11 for which a fetal death certificate has been issued under  
12 Section 20 of the Vital Records Act is entitled to a credit  
13 against the tax imposed by subsections (a) and (b) of Section  
14 201 in an amount equal to the burial expenses incurred during  
15 the taxable year, but not to exceed \$2,000.

16 (b) The credit under this Section may be taken by only one  
17 taxpayer with respect to any one fetal death. The credit may  
18 not be carried forward or back. In no event shall a credit  
19 under this Section reduce the taxpayer's liability to less than  
20 zero.

21 (c) The Department must adopt rules to enforce and  
22 administer the provisions of this Section. Without limitation,  
23 these rules must set forth allowable burial expenses and  
24 requirements for the documentation of the burial expenses.

25 Section 99. Effective date. This Act takes effect upon  
26 becoming law.