

SENATE No.

The Commonwealth of Massachusetts

PRESENTED BY:

Paul R. Feeney

To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General Court assembled:

The undersigned legislators and/or citizens respectfully petition for the adoption of the accompanying bill:

An Act supporting families who experience the birth of a stillborn child.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	
<i>Paul R. Feeney</i>	<i>Bristol and Norfolk</i>	
<i>Paul W. Mark</i>	<i>Berkshire, Hampden, Franklin and Hampshire</i>	<i>11/25/2025</i>
<i>Ryan C. Fattman</i>	<i>Worcester and Hampden</i>	<i>2/4/2026</i>
<i>Steven S. Howitt</i>	<i>4th Bristol</i>	<i>3/30/2026</i>

SENATE No.

By Mr. Feeney, a petition (accompanied by bill) (subject to Joint Rule 12) of Paul R. Feeney for legislation to support families who experience the birth of a stillborn child. Revenue.

The Commonwealth of Massachusetts

**In the One Hundred and Ninety-Fourth General Court
(2025-2026)**

An Act supporting families who experience the birth of a stillborn child.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 Section 6 of chapter 62 of the General Laws, as appearing in the 2024 Official Edition, is
2 hereby amended by adding the following subsection:-

3 (ee) A taxpayer shall be allowed a tax credit, in the amount of two thousand five hundred
4 dollars, against the taxes imposed by this chapter for the birth of a stillborn child, provided such
5 child would have been a dependent on such taxpayer's federal income tax return, and provided
6 further that the taxpayer provides a certificate of birth resulting in stillbirth from the Registry of
7 Vital Records and Statistics to the Department of Revenue, or an alternative verification method
8 approved by the department.

9 If the amount of the credit authorized pursuant to the provisions of this section exceeds
10 the amount of the taxpayer's tax liability for the taxable year, the excess tax credit amount shall
11 constitute an overpayment pursuant to section 36 of chapter 62C of the General Laws, as
12 appearing in the 2024 Official Edition, and the commissioner shall make a refund of the

13 overpayment from the current collections of the taxes imposed pursuant to this chapter. The right
14 to a refund shall not be subject to the requirements of section 36 of chapter 62C of the General
15 Laws, as so appearing.