

HB 649 -- DEPENDENCY EXEMPTION FOR STILLBORN CHILDREN

SPONSOR: Cornejo

COMMITTEE ACTION: Voted "Do Pass" by the Standing Committee on Ways and Means by a vote of 8 to 0. Voted "Do Pass" by the Select Committee on Financial Institutions and Taxation by a vote of 6 to 1.

Beginning January 1, 2015, 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.

PROPOSERS: Supporters say that this bill allows the same deduction as if the child had lived. Any family that experiences a still birth knows how devastating it is. This is one small thing the state can do for these families and it will help with costs to bury the child.

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

OPPOSERS: There was no opposition voiced to the committee.