

**FISCAL NOTE**  
**LEGISLATIVE FISCAL ANALYST ESTIMATE**

<b>ESTIMATE OF FISCAL IMPACT – STATE AGENCIES</b> (See narrative for political subdivision estimates)				
	<b>FY 2021-22</b>		<b>FY 2022-23</b>	
	EXPENDITURES	REVENUE	EXPENDITURES	REVENUE
GENERAL FUNDS	\$59,942			(\$300,000)
CASH FUNDS				
FEDERAL FUNDS				
OTHER FUNDS				
TOTAL FUNDS	\$59,942			(\$300,000)

**Any Fiscal Notes received from state agencies and political subdivisions are attached following the Legislative Fiscal Analyst Estimate.**

LB 597 seeks to adopt a refundable income tax credit for parents of a stillborn child. In the taxable year in which the stillbirth occurred, the parent can claim a tax credit of \$2000. The stillbirth must've occurred after the twentieth week of gestation, and the child must've been a future dependent of the parent.

**Revenue:**

Using data from DHHS, the Department of Revenue estimates 150 qualifying stillbirths occur annually in Nebraska. This would lead to a \$300,000 General Fund revenue loss per year beginning in FY2022-23.

There is no basis to disagree with these estimates.

**Expenditures:**

DOR expects a one-time OCIO charge of \$59,942 to implement LB 597. There is no basis to disagree with this estimate.

