



BILL/VERSION:	SB 223 / INTRODUCED	ANALYST: TB
AUTHORS:	Sen. Nice	DATE: 2/25/2025
TAX(ES):	Income Tax	
SUBJECT(S):	Credit	
EFFECTIVE DATE:	November 1, 2025	Emergency ☐

ESTIMATED REVENUE IMPACT:

FY26: \$0

FY27: Estimated decrease of \$28,600 in income tax collections.

ANALYSIS: SB 223 proposes to amend 68 O.S. § 2357, relating to the child tax credit. Effective beginning with tax year 2026, qualified taxpayers who experience a stillbirth may claim a credit equal to 5% of the federal child tax credit that would be allowed for a dependent if the child had been born alive. The credit is available only in the tax year in which the stillbirth occurs.

Data based on a five-year average (2018–2022) indicates that Oklahoma experiences a stillbirth rate of 5.85 per 1,000 live births, which translates to an average of 286 stillbirths per yearⁱ. Assuming that the federal child tax credit for a qualifying dependent is \$2,000ⁱⁱ, the Oklahoma credit would amount to \$100 per stillbirth.

If every taxpayer who experiences a stillbirth in 2026 meets the eligibility requirements and claims the full credit for each stillbirth, the estimated reduction in state income tax revenue for tax year 2026 would be approximately \$28,600. Since the impact will be realized when tax year 2026 returns are filed in 2027, this reduction is expected to occur in FY27. No changes in withholding or estimated tax payments are expected.

ⁱ Count the Kicks, “Stillbirth Statistics in Oklahoma,” accessed Feb. 25, 2025, <https://countthekicks.org/statistics/ok/>.

ⁱⁱ Unless Congress acts, the federal child tax credit is set to revert to \$1,000 per qualifying child in 2026. Kelley R. Taylor, “The Child Tax Credit Is Changing in 2026- Here’s How,” Kiplinger, last modified January 2024, accessed February 25, 2025, <https://www.kiplinger.com/taxes/child-tax-credit>.

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