

## STATEMENT OF PURPOSE

RS32190 / S1057

The Preborn Child Tax Credit extends the existing Child Tax Credit in Idaho to pregnant mothers. This upholds the sanctity of human life, as well as honoring courageous mothers who hold the next generation within them. Idaho recognizes the costs involved in pregnancy alongside those of raising children who are born.

## FISCAL NOTE

The March of Dimes estimates that 22,397 babies were born in Idaho in 2023. If assuming the number of pregnancies during a given tax year that will result in birth in the next tax year will be 75% of 2023 births, this would be 16,798 pregnancies. Although a significant portion of eligible parents may not claim the credit, the increased yearly rebate could be up to \$3,443,590 if each is claimed.

### Contact:

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**DISCLAIMER:** This statement of purpose and fiscal note are a mere attachment to this bill and prepared by a proponent of the bill. It is neither intended as an expression of legislative intent nor intended for any use outside of the legislative process, including judicial review (Joint Rule 18).