

FIRST REGULAR SESSION

HOUSE BILL NO. 647

92ND GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVES ICET, DAVIS (19), RUPP, SUTHERLAND, BRINGER,
SCHOEMEHL, REINHART, MOORE, BEHNEN, HARRIS (110), MUCKLER (Co-sponsors), YAEGER,
BEARDEN AND WALSH.

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STEPHEN S. DAVIS, Chief Clerk

1784L.011

AN ACT

To amend chapter 135, RSMo, by adding thereto one new section relating to tax credits for contributions to pregnancy resource centers.

Be it enacted by the General Assembly of the state of Missouri, as follows:

Section A. Chapter 135, RSMo, is amended by adding thereto one new section, to be
2 known as section 135.630, to read as follows:

135.630. 1. As used in this section, the following terms shall mean:

- 2 (1) "Contribution", a donation of cash, stock, bonds, or other marketable
3 securities, or real property;
4 (2) "Director", the director of the department of social services;
5 (3) "Pregnancy resource center", a nonresidential facility located in this state:
6 (a) Established and operating primarily to provide assistance to women with crisis
7 pregnancies or unplanned pregnancies by offering pregnancy testing, counseling,
8 emotional and material support, and other similar services to encourage and assist such
9 women in carrying their pregnancies to term; and
10 (b) Where childbirths are not performed; and
11 (c) Which does not perform or refer for abortions and which does not hold itself
12 out as performing or referring for abortions; and
13 (d) Which provides direct client services at the facility, as opposed to merely
14 providing counseling or referral services by telephone; and
15 (e) Which provides its services at no cost to its clients; and
16 (f) Which is exempt from income taxation pursuant to the Internal Revenue Code
17 of 1986, as amended;

18 (4) "State tax liability", in the case of a business taxpayer, any liability incurred by
19 such taxpayer pursuant to the provisions of chapters 143, 147, 148, and 153, RSMo,
20 excluding sections 143.191 to 143.265, RSMo, and related provisions, and in the case of an
21 individual taxpayer, any liability incurred by such taxpayer pursuant to the provisions of
22 chapter 143, RSMo, excluding sections 143.191 to 143.265, RSMo, and related provisions;

23 (5) "Taxpayer", a person, firm, a partner in a firm, corporation, or a shareholder
24 in an S corporation doing business in the state of Missouri and subject to the state income
25 tax imposed by the provisions of chapter 143, RSMo, or a corporation subject to the annual
26 corporation franchise tax imposed by the provisions of chapter 147, RSMo, or an insurance
27 company paying an annual tax on its gross premium receipts in this state, or other
28 financial institution paying taxes to the state of Missouri or any political subdivision of this
29 state pursuant to the provisions of chapter 148, RSMo, or an express company which pays
30 an annual tax on its gross receipts in this state pursuant to chapter 153, RSMo, or an
31 individual subject to the state income tax imposed by the provisions of chapter 143, RSMo.

32 2. A taxpayer shall be allowed to claim a tax credit against the taxpayer's state tax
33 liability, in an amount equal to fifty percent of the amount such taxpayer contributed to
34 a pregnancy resource center.

35 3. The amount of the tax credit claimed shall not exceed the amount of the
36 taxpayer's state tax liability for the taxable year for which the credit is claimed, and such
37 taxpayer shall not be allowed to claim a tax credit in excess of fifty thousand dollars per
38 taxable year. However, any tax credit that cannot be claimed in the taxable year the
39 contribution was made may be carried over to the next four succeeding taxable years until
40 the full credit has been claimed.

41 4. Except for any excess credit which is carried over pursuant to subsection 3 of this
42 section, a taxpayer shall not be allowed to claim a tax credit unless the total amount of such
43 taxpayer's contribution or contributions to a pregnancy resource center or centers in such
44 taxpayer's taxable year has a value of at least one hundred dollars.

45 5. The director shall determine, at least annually, which facilities in this state may
46 be classified as pregnancy resource centers. The director may require of a facility seeking
47 to be classified as a pregnancy resource center whatever information which is reasonably
48 necessary to make such a determination. The director shall classify a facility as a
49 pregnancy resource center if such facility meets the definition set forth in subsection 1 of
50 this section.

51 6. The director shall establish a procedure by which a taxpayer can determine if
52 a facility has been classified as a pregnancy resource center. Pregnancy resource centers
53 shall be permitted to decline a contribution from a taxpayer. The cumulative amount of

54 tax credits which may be claimed by all the taxpayers contributing to pregnancy resource
55 centers in any one fiscal year shall not exceed two million dollars. Tax credits shall be
56 issued in the order contributions are received.

57 7. The director shall establish a procedure by which, from the beginning of the
58 fiscal year until some point in time later in the fiscal year to be determined by the director,
59 the cumulative amount of tax credits are equally apportioned among all facilities classified
60 as pregnancy resource centers. If a pregnancy resource center fails to use all, or some
61 percentage to be determined by the director, of its apportioned tax credits during this
62 predetermined period of time, the director may reapportion these unused tax credits to
63 those pregnancy resource centers that have used all, or some percentage to be determined
64 by the director, of their apportioned tax credits during this predetermined period of time.
65 The director may establish more than one period of time and reapportion more than once
66 during each fiscal year. To the maximum extent possible, the director shall establish the
67 procedure described in this subsection in such a manner as to ensure that taxpayers can
68 claim all the tax credits possible up to the cumulative amount of tax credits available for
69 the fiscal year.

70 8. Each pregnancy resource center shall provide information to the director
71 concerning the identity of each taxpayer making a contribution to the pregnancy resource
72 center who is claiming a tax credit pursuant to this section and the amount of the
73 contribution. The director shall provide the information to the director of revenue. The
74 director shall be subject to the confidentiality and penalty provisions of section 32.057,
75 RSMo, relating to the disclosure of tax information.

76 9. This section shall apply to all tax years beginning after December 31, 2003.