

SECOND REGULAR SESSION

# HOUSE BILL NO. 1485

## 93RD GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVES ICET (Sponsor), LEMBKE, MYERS, WETER, PHILLIPS, SATER, SPRENG, FISHER, DIXON, AVERY, PORTWOOD, RICHARD, HARRIS (110), BIVINS, CUNNINGHAM (86), MUSCHANY, SANDER, MEINERS, WOOD, SUTHERLAND, McGHEE, MOORE AND SCHAD (Co-sponsors).

Read 1st time January 23, 2006 and copies ordered printed.

STEPHEN S. DAVIS, Chief Clerk

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### AN ACT

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

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*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 known as section 135.630, to read as follows:

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

- (1) "Contribution", a donation of cash, stock, bonds, or other marketable securities, or real property;
- (2) "Director", the director of the department of social services;
- (3) "Pregnancy resource center", a nonresidential facility located in this state:
- (a) Established and operating primarily to provide assistance to women with crisis pregnancies or unplanned pregnancies by offering pregnancy testing, counseling, emotional and material support, and other similar services to encourage and assist such women in carrying their pregnancies to term; and
- (b) Where childbirths are not performed; and
- (c) Which does not perform or refer for abortions and which does not hold itself out as performing or referring for abortions; and

EXPLANATION — Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.

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. For all tax years beginning on or after January 1, 2007, a taxpayer shall be  
33 allowed to claim a tax credit against the taxpayer's state tax liability, in an amount equal  
34 to fifty percent of the amount such taxpayer contributed to 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. Pursuant to section 23.253, RSMo, of the Missouri Sunset Act:

77 (1) Any new program authorized under this section shall automatically sunset six  
78 years after the effective date of this section, unless reauthorized by an act of the general  
79 assembly; and

80 (2) If such program is reauthorized, the program authorized under this section  
81 shall automatically sunset twelve years after the effective date of the reauthorization of this  
82 section; and

83 (3) This section shall terminate on September first of the calendar year immediately  
84 following the calendar year in which a program authorized under this section is sunset.

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