

SECOND REGULAR SESSION

[PERFECTED]

# HOUSE BILL NO. 2252

## 95TH GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVE FAITH.

5052L.01P

D. ADAM CRUMBLISS, Chief Clerk

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### AN ACT

To repeal section 135.630, RSMo, and to enact in lieu thereof one new section relating to a tax credit 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Section A. Section 135.630, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 135.630, to read as follows: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, induce, or refer for abortions and which does not hold itself out as performing, inducing, or referring for abortions; and
  - (d) Which provides direct client services at the facility, as opposed to merely providing counseling or referral services by telephone; and
  - (e) Which provides its services at no cost to its clients; 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.

16 (f) When providing medical services, such medical services must be performed in  
17 accordance with Missouri statute; and

18 (g) Which is exempt from income taxation pursuant to the Internal Revenue Code of  
19 1986, as amended;

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

25 (5) "Taxpayer", a person, firm, a partner in a firm, corporation, or a shareholder in an S  
26 corporation doing business in the state of Missouri and subject to the state income tax imposed  
27 by the provisions of chapter 143, RSMo, or a corporation subject to the annual corporation  
28 franchise tax imposed by the provisions of chapter 147, RSMo, or an insurance company paying  
29 an annual tax on its gross premium receipts in this state, or other financial institution paying  
30 taxes to the state of Missouri or any political subdivision of this state pursuant to the provisions  
31 of chapter 148, RSMo, or an express company which pays an annual tax on its gross receipts in  
32 this state pursuant to chapter 153, RSMo, or an individual subject to the state income tax  
33 imposed by the provisions of chapter 143, RSMo, or any charitable organization which is exempt  
34 from federal income tax and whose Missouri unrelated business taxable income, if any, would  
35 be subject to the state income tax imposed under chapter 143, RSMo.

36 2. For all tax years beginning on or after January 1, 2007, a taxpayer shall be allowed to  
37 claim a tax credit against the taxpayer's state tax liability in an amount equal to fifty percent of  
38 the amount such taxpayer contributed to a pregnancy resource center.

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

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

48 5. The director shall determine, at least annually, which facilities in this state may be  
49 classified as pregnancy resource centers. The director may require of a facility seeking to be  
50 classified as a pregnancy resource center whatever information which is reasonably necessary

51 to make such a determination. The director shall classify a facility as a pregnancy resource  
52 center if such facility meets the definition set forth in subsection 1 of this section.

53 6. The director shall establish a procedure by which a taxpayer can determine if a facility  
54 has been classified as a pregnancy resource center. Pregnancy resource centers shall be permitted  
55 to decline a contribution from a taxpayer. The cumulative amount of tax credits which may be  
56 claimed by all the taxpayers contributing to pregnancy resource centers in any one fiscal year  
57 shall not exceed two million dollars. Tax credits shall be issued in the order contributions are  
58 received.

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

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

77 9. Notwithstanding any other law to the contrary, any tax credits granted under this  
78 section may be assigned, transferred, sold, or otherwise conveyed without consent or approval.  
79 Such taxpayer, hereinafter the assignor for purposes of this section, may sell, assign, exchange,  
80 or otherwise transfer earned tax credits:

81 (1) For no less than seventy-five percent of the par value of such credits; and

82 (2) In an amount not to exceed one hundred percent of annual earned credits.

83 10. Pursuant to section 23.253[, RSMo,] of the Missouri sunset act:

84 (1) [Any new program authorized under this section shall automatically sunset six years  
85 after August 28, 2006, unless reauthorized by an act of the general assembly; and

86           (2) If such program is reauthorized,] The program authorized under this section shall  
87 [automatically sunset twelve years after the effective date of the reauthorization of this section]  
88 **expire on August 28, 2022;** and

89           [(3)] (2) This section shall terminate on September [first of the calendar year  
90 immediately following the calendar year in which a program authorized under this section is  
91 sunset] **1, 2023.**

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