

**HOUSE** \_\_\_\_\_ **AMENDMENT NO.** \_\_\_\_\_

**Offered By**

AMEND House Committee Substitute No. 2 for Senate Committee Substitute for Senate Bill No. 117, Page 22, Section 105.716, Line 40, by inserting after all of said line the following:

“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

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

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

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

(5) "Taxpayer", a person, firm, a partner in a firm, corporation, or a shareholder in an S corporation doing business in the state of Missouri and subject to the state income tax imposed by the provisions of chapter 143, or a corporation subject to the annual corporation franchise tax

1 imposed by the provisions of chapter 147, or an insurance company paying an annual tax on its  
2 gross premium receipts in this state, or other financial institution paying taxes to the state of  
3 Missouri or any political subdivision of this state pursuant to the provisions of chapter 148, or an  
4 express company which pays an annual tax on its gross receipts in this state pursuant to chapter  
5 153, or an individual subject to the state income tax imposed by the provisions of chapter 143, or  
6 any charitable organization which is exempt from federal income tax and whose Missouri  
7 unrelated business taxable income, if any, would be subject to the state income tax imposed under  
8 chapter 143.

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

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

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

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

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

31 7. The director shall establish a procedure by which, from the beginning of the fiscal year  
32 until some point in time later in the fiscal year to be determined by the director, the cumulative  
33 amount of tax credits are equally apportioned among all facilities classified as pregnancy resource  
34 centers. If a pregnancy resource center fails to use all, or some percentage to be determined by the  
35 director, of its apportioned tax credits during this predetermined period of time, the director may  
36 reapportion these unused tax credits to those pregnancy resource centers that have used all, or

1 some percentage to be determined by the director, of their apportioned tax credits during this  
2 predetermined period of time. The director may establish more than one period of time and  
3 reapportion more than once during each fiscal year. To the maximum extent possible, the director  
4 shall establish the procedure described in this subsection in such a manner as to ensure that  
5 taxpayers can claim all the tax credits possible up to the cumulative amount of tax credits  
6 available for the fiscal year.

7 8. Each pregnancy resource center shall provide information to the director concerning the  
8 identity of each taxpayer making a contribution to the pregnancy resource center who is claiming  
9 a tax credit pursuant to this section and the amount of the contribution. The director shall provide  
10 the information to the director of revenue. The director shall be subject to the confidentiality and  
11 penalty provisions of section 32.057 relating to the disclosure of tax information.

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

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

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

18 10. [Pursuant to section 23.253 of the Missouri sunset act:

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

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

23 (3) This section shall terminate on September first of the calendar year immediately  
24 following the calendar year in which a program authorized under this section is sunset] Pursuant  
25 to section 23.253 of the Missouri sunset act, the provisions of the program authorized under this  
26 section are hereby reauthorized and shall automatically sunset on August 28, 2015."; and

27  
28 Further amend said bill by amending the title, enacting clause, and intersectional references  
29 accordingly.