

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

**Offered By**

AMEND House Committee Substitute for Senate Committee Substitute for Senate Bill No. 758,  
Page 6, Section 135.327, Line 131, by deleting the numeral "2016," and inserting in lieu thereof  
the following:

"2013," ; and

Further amend said bill, page and section, Line 141, 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

1 taxpayer pursuant to the provisions of chapters 143, 147, 148, and 153, excluding sections  
2 143.191 to 143.265 and related provisions, and in the case of an individual taxpayer, any liability  
3 incurred by such taxpayer pursuant to the provisions of chapter 143, excluding sections 143.191 to  
4 143.265 and related provisions;

5 (5) "Taxpayer", a person, firm, a partner in a firm, corporation, or a shareholder in an S  
6 corporation doing business in the state of Missouri and subject to the state income tax imposed by  
7 the provisions of chapter 143, or a corporation subject to the annual corporation franchise tax  
8 imposed by the provisions of chapter 147, or an insurance company paying an annual tax on its  
9 gross premium receipts in this state, or other financial institution paying taxes to the state of  
10 Missouri or any political subdivision of this state pursuant to the provisions of chapter 148, or an  
11 express company which pays an annual tax on its gross receipts in this state pursuant to chapter  
12 153, or an individual subject to the state income tax imposed by the provisions of chapter 143, or  
13 any charitable organization which is exempt from federal income tax and whose Missouri  
14 unrelated business taxable income, if any, would be subject to the state income tax imposed under  
15 chapter 143.

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

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

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

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

33 6. The director shall establish a procedure by which a taxpayer can determine if a facility  
34 has been classified as a pregnancy resource center. Pregnancy resource centers shall be permitted  
35 to decline a contribution from a taxpayer. The cumulative amount of tax credits which may be  
36 claimed by all the taxpayers contributing to pregnancy resource centers in any one fiscal year shall

1 not exceed two million dollars. Tax credits shall be issued in the order contributions are received.

2 7. The director shall establish a procedure by which, from the beginning of the fiscal year  
3 until some point in time later in the fiscal year to be determined by the director, the cumulative  
4 amount of tax credits are equally apportioned among all facilities classified as pregnancy resource  
5 centers. If a pregnancy resource center fails to use all, or some percentage to be determined by the  
6 director, of its apportioned tax credits during this predetermined period of time, the director may  
7 reapportion these unused tax credits to those pregnancy resource centers that have used all, or  
8 some percentage to be determined by the director, of their apportioned tax credits during this  
9 predetermined period of time. The director may establish more than one period of time and  
10 reapportion more than once during each fiscal year. To the maximum extent possible, the director  
11 shall establish the procedure described in this subsection in such a manner as to ensure that  
12 taxpayers can claim all the tax credits possible up to the cumulative amount of tax credits  
13 available for the fiscal year.

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

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

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

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

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

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

28 (2) If such program is reauthorized,] The program authorized under this section shall  
29 [automatically sunset twelve years after the effective date of the reauthorization of this section]  
30 expire on December 31, 2013, unless reauthorized by the general assembly. Reauthorization may  
31 occur by passage of a bill or a concurrent resolution adopted by the general assembly under bill  
32 passage and presentment requirements. Reauthorization may be for any period up to four years  
33 after the date of the sunset. The general assembly may reauthorize more than once; and

34 [(3)] (2) This section shall terminate on September first of the calendar year immediately  
35 following the calendar year in which a program authorized under this section is sunset; and

36 (3) The provisions of this subsection shall not be construed to limit or in any way impair

1 the department's ability to issue tax credits authorized on or before the date the program  
2 authorized under this section expires or a taxpayer's ability to redeem such tax credits." ; and  
3  
4

5 Further amend said bill by amending the title, enacting clause, and intersectional references  
6 accordingly.  
7  
8  
9