

HOUSE**AMENDMENT NO. _____****Offered by _____****of _____**

1 AMEND House Committee Substitute for Senate Bill No. 18, Page 1,
 2 In the Title, Line 2, by inserting immediately after "RSMo," the
 3 following: "and section 135.630 as enacted by house committee
 4 substitute for senate substitute for senate committee substitute
 5 for senate bills nos. 20, 15 & 19, ninety-seventh general
 6 assembly, first regular session,"; and
 7

8 Further amend said bill, Page 1, Section A, Line 1, by
 9 inserting immediately after "RSMo," the following: "and section
 10 135.630 as enacted by house committee substitute for senate
 11 substitute for senate committee substitute for senate bills nos.
 12 20, 15 & 19, ninety-seventh general assembly, first regular
 13 session,"; and
 14

15 Further amend said bill, Page 5, Section 37.850, Line 35, by
 16 inserting after all of said line the following:

17 "135.630. 1. As used in this section, the following terms
 18 mean:

19 (1) "Contribution", a donation of cash, stock, bonds, or
 20 other marketable securities, or real property;

21 (2) "Director", the director of the department of social
 22 services;

23 (3) "Pregnancy resource center", a nonresidential facility
 24 located in this state:

25 (a) Established and operating primarily to provide
 26 assistance to women with crisis pregnancies or unplanned
 27 pregnancies by offering pregnancy testing, counseling, emotional
 28 and material support, and other similar services to encourage and
 29 assist such women in carrying their pregnancies to term; and

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1 (b) Where childbirths are not performed; and
2 (c) Which does not perform, induce, or refer for abortions
3 and which does not hold itself out as performing, inducing, or
4 referring for abortions; and
5 (d) Which provides direct client services at the facility,
6 as opposed to merely providing counseling or referral services by
7 telephone; and
8 (e) Which provides its services at no cost to its clients;
9 and
10 (f) When providing medical services, such medical services
11 must be performed in accordance with Missouri statute; and
12 (g) Which is exempt from income taxation pursuant to the
13 Internal Revenue Code of 1986, as amended;
14 (4) "State tax liability", in the case of a business
15 taxpayer, any liability incurred by such taxpayer pursuant to the
16 provisions of chapters 143, 147, 148, and 153, excluding sections
17 143.191 to 143.265 and related provisions, and in the case of an
18 individual taxpayer, any liability incurred by such taxpayer
19 pursuant to the provisions of chapter 143, excluding sections
20 143.191 to 143.265 and related provisions;
21 (5) "Taxpayer", a person, firm, a partner in a firm,
22 corporation, or a shareholder in an S corporation doing business
23 in the state of Missouri and subject to the state income tax
24 imposed by the provisions of chapter 143, or a corporation
25 subject to the annual corporation franchise tax imposed by the
26 provisions of chapter 147, or an insurance company paying an
27 annual tax on its gross premium receipts in this state, or other
28 financial institution paying taxes to the state of Missouri or
29 any political subdivision of this state pursuant to the
30 provisions of chapter 148, or an express company which pays an
31 annual tax on its gross receipts in this state pursuant to
32 chapter 153, or an individual subject to the state income tax
33 imposed by the provisions of chapter 143, or any charitable
34 organization which is exempt from federal income tax and whose
35 Missouri unrelated business taxable income, if any, would be
36 subject to the state income tax imposed under chapter 143.
37 2. (1) Beginning on the effective date of this act, any

1 contribution to a pregnancy resource center made on or after
2 January 1, 2013, shall be eligible for tax credits as provided by
3 this section;

4 (2) For all tax years beginning on or after January 1,
5 2007, a taxpayer shall be allowed to claim a tax credit against
6 the taxpayer's state tax liability in an amount equal to fifty
7 percent of the amount such taxpayer contributed to a pregnancy
8 resource center.

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

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

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

31 6. The director shall establish a procedure by which a
32 taxpayer can determine if a facility has been classified as a
33 pregnancy resource center. Pregnancy resource centers shall be
34 permitted to decline a contribution from a taxpayer. The
35 cumulative amount of tax credits which may be claimed by all the
36 taxpayers contributing to pregnancy resource centers in any one
37 fiscal year shall not exceed two million five hundred thousand

1 dollars. Tax credits shall be issued in the order contributions
2 are received.

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

21 8. Each pregnancy resource center shall provide information
22 to the director concerning the identity of each taxpayer making a
23 contribution to the pregnancy resource center who is claiming a
24 tax credit pursuant to this section and the amount of the
25 contribution. The director shall provide the information to the
26 director of revenue. The director shall be subject to the
27 confidentiality and penalty provisions of section 32.057 relating
28 to the disclosure of tax information.

29 9. Pursuant to section 23.253 of the Missouri sunset act:

30 (1) The program authorized under this section shall be
31 reauthorized as of the effective date of this act and shall
32 expire on December 31, 2019, unless reauthorized by the general
33 assembly; and

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

37 (3) The provisions of this subsection shall not be

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

5
6 Further amend said title, enacting clause and intersectional
7 references accordingly.