

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

1 AMEND House Committee Substitute for House Bill No. 1610, Page 1,
 2 Section A, Line 2, by inserting after all of said line the
 3 following:

4 "135.630. 1. As used in this section, the following terms
 5 mean:

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

8 (2) "Director", the director of the department of social
 9 services;

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

12 (a) Established and operating primarily to provide
 13 assistance to women with crisis pregnancies or unplanned
 14 pregnancies by offering pregnancy testing, counseling, emotional
 15 and material support, and other similar services to encourage and
 16 assist such women in carrying their pregnancies to term; and

17 (b) Where childbirths are not performed; and

18 (c) Which does not perform, induce, or refer for abortions
 19 and which does not hold itself out as performing, inducing, or
 20 referring for abortions; and

21 (d) Which provides direct client services at the facility,
 22 as opposed to merely providing counseling or referral services by
 23 telephone; and

24 (e) Which provides its services at no cost to its clients;
 25 and

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

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

Action Taken _____ Date _____

1 (4) "State tax liability", in the case of a business
2 taxpayer, any liability incurred by such taxpayer pursuant to the
3 provisions of chapters 143, 147, 148, and 153, excluding sections
4 143.191 to 143.265 and related provisions, and in the case of an
5 individual taxpayer, any liability incurred by such taxpayer
6 pursuant to the provisions of chapter 143, excluding sections
7 143.191 to 143.265 and related provisions;

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

24 2. (1) Beginning on March 29, 2013, any contribution to a
25 pregnancy resource center made on or after January 1, 2013, shall
26 be eligible for tax credits as provided by this section.

27 (2) For all tax years beginning on or after January 1,
28 2007, a taxpayer shall be allowed to claim a tax credit against
29 the taxpayer's state tax liability in an amount equal to fifty
30 percent of the amount such taxpayer contributed to a pregnancy
31 resource center.

32 3. The amount of the tax credit claimed shall not exceed
33 the amount of the taxpayer's state tax liability for the taxable
34 year for which the credit is claimed, and such taxpayer shall not
35 be allowed to claim a tax credit in excess of fifty thousand
36 dollars per taxable year. However, any tax credit that cannot be
37 claimed in the taxable year the contribution was made may be

1 carried over to the next four succeeding taxable years until the
2 full credit has been claimed.

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

9 5. The director shall determine, at least annually, which
10 facilities in this state may be classified as pregnancy resource
11 centers. The director may require of a facility seeking to be
12 classified as a pregnancy resource center whatever information
13 which is reasonably necessary to make such a determination. The
14 director shall classify a facility as a pregnancy resource center
15 if such facility meets the definition set forth in subsection 1
16 of this section.

17 6. The director shall establish a procedure by which a
18 taxpayer can determine if a facility has been classified as a
19 pregnancy resource center. Pregnancy resource centers shall be
20 permitted to decline a contribution from a taxpayer. The
21 cumulative amount of tax credits which may be claimed by all the
22 taxpayers contributing to pregnancy resource centers in any one
23 fiscal year shall not exceed two million dollars for all fiscal
24 years ending on or before June 30, 2014, and two million five
25 hundred thousand dollars for all fiscal years beginning on or
26 after July 1, 2014. Tax credits shall be issued in the order
27 contributions are received.

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

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

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

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

18 (1) The program authorized under this section shall be
19 reauthorized as of March 29, 2013, and shall expire on December
20 31, 2019, unless reauthorized by the general assembly; and

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

24 (3) The provisions of this subsection shall not be
25 construed to limit or in any way impair the department's ability
26 to issue tax credits authorized on or before the date the program
27 authorized under this section expires or a taxpayer's ability to
28 redeem such tax credits."; and

29
30 Further amend said title, enacting clause and intersectional
31 references accordingly.