

House _____ Amendment NO. _____

Offered By

1 AMEND House Committee Substitute for Senate Bill No. 204, Page 1, Section A, Line 7, by
2 inserting after all of said section and line the following:

3
4 "135.630. 1. As used in this section, the following terms mean:

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

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

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

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

13 (b) Where childbirths are not performed; and

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

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

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

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

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

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

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

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1 business taxable income, if any, would be subject to the state income tax imposed under chapter
2 143.

3 2. (1) Beginning on March 29, 2013, any contribution to a pregnancy resource center made
4 on or after January 1, 2013, shall be eligible for tax credits as provided by this section.

5 (2) For all tax years beginning on or after January 1, 2007, and ending on or before
6 December 31, 2019, a taxpayer shall be allowed to claim a tax credit against the taxpayer's state tax
7 liability in an amount equal to fifty percent of the amount such taxpayer contributed to a pregnancy
8 resource center. For all tax years beginning on or after January 1, 2020, a taxpayer shall be allowed
9 to claim a tax credit against the taxpayer's state tax liability in an amount equal to seventy percent of
10 the amount such taxpayer contributed to a pregnancy resource center.

11 3. The amount of the tax credit claimed shall not exceed the amount of the taxpayer's state
12 tax liability for the tax year for which the credit is claimed, and such taxpayer shall not be allowed
13 to claim a tax credit in excess of fifty thousand dollars per tax year. However, any tax credit that
14 cannot be claimed in the tax year the contribution was made may be carried over only to the next
15 succeeding tax year. No tax credit issued under this section shall be assigned, transferred, or sold.

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

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

25 6. The director shall establish a procedure by which a taxpayer can determine if a facility
26 has been classified as a pregnancy resource center. Pregnancy resource centers shall be permitted to
27 decline a contribution from a taxpayer. ~~[The cumulative amount of tax credits which may be~~
28 ~~claimed by all the taxpayers contributing to pregnancy resource centers in any one fiscal year shall~~
29 ~~not exceed two million dollars for all fiscal years ending on or before June 30, 2014, and two~~
30 ~~million five hundred thousand dollars for all fiscal years beginning on or after July 1, 2014, and~~
31 ~~ending on or before June 30, 2019, and three million five hundred thousand dollars for all fiscal~~
32 ~~years beginning on or after July 1, 2019. Tax credits shall be issued in the order contributions are~~
33 ~~received. If the amount of tax credits redeemed in a fiscal year is less than the cumulative amount~~
34 ~~authorized under this subsection, the difference shall be carried over to a subsequent fiscal year or~~
35 ~~years and shall be added to the cumulative amount of tax credits that may be authorized in that fiscal~~
36 ~~year or years.]~~

37 7. ~~[The director shall establish a procedure by which, from the beginning of the fiscal year~~
38 ~~until some point in time later in the fiscal year to be determined by the director, the cumulative~~
39 ~~amount of tax credits are equally apportioned among all facilities classified as pregnancy resource~~
40 ~~centers. If a pregnancy resource center fails to use all, or some percentage to be determined by the~~
41 ~~director, of its apportioned tax credits during this predetermined period of time, the director may~~
42 ~~reapportion these unused tax credits to those pregnancy resource centers that have used all, or some~~
43 ~~percentage to be determined by the director, of their apportioned tax credits during this~~
44 ~~predetermined period of time. The director may establish more than one period of time and~~
45 ~~reapportion more than once during each fiscal year. To the maximum extent possible, the director~~
46 ~~shall establish the procedure described in this subsection in such a manner as to ensure that~~
47 ~~taxpayers can claim all the tax credits possible up to the cumulative amount of tax credits available~~
48 ~~for the fiscal year.~~

49 ~~8.]~~ Each pregnancy resource center shall provide information to the director concerning the

1 identity of each taxpayer making a contribution to the pregnancy resource center who is claiming a
2 tax credit pursuant to this section and the amount of the contribution. The director shall provide the
3 information to the director of revenue. The director shall be subject to the confidentiality and
4 penalty provisions of section 32.057 relating to the disclosure of tax information.

5 ~~[9. Under section 23.253 of the Missouri sunset act:~~

6 ~~—— (1) The provisions of the program authorized under this section shall automatically sunset~~
7 ~~on December thirty-first six years after August 28, 2018, unless reauthorized by an act of the general~~
8 ~~assembly;~~

9 ~~—— (2) If such program is reauthorized, the program authorized under this section shall~~
10 ~~automatically sunset on December thirty-first six years after the effective date of the reauthorization~~
11 ~~of this section;~~

12 ~~—— (3) This section shall terminate on September first of the calendar year immediately~~
13 ~~following the calendar year in which a program authorized under this section is sunset; and~~

14 ~~—— (4) The provisions of this subsection shall not be construed to limit or in any way impair the~~
15 ~~department's ability to issue tax credits authorized on or before the date the program authorized~~
16 ~~under this section expires or a taxpayer's ability to redeem such tax credits.]~~

17 8. The provisions of section 23.253 shall not apply to this section."; and

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19 Further amend said bill by amending the title, enacting clause, and intersectional references
20 accordingly.
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