

House _____ Amendment NO. _____

Offered By

1 AMEND House Committee Substitute for House Bill No. 2319, Page 30, Section 135.562, Line 59,
2 by 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 and families with
10 crisis pregnancies or unplanned pregnancies by offering pregnancy testing, counseling, emotional
11 and material support, and other similar services or by offering services as described under
12 subsection 2 of section 188.325, to encourage and assist such women and families in carrying their
13 pregnancies to term; ~~and~~

14 (b) Where childbirths are not performed; ~~and~~

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

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

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

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

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

24 (h) Which has at least one staff member who is licensed under chapter 334 present at all
25 times on the premises when the facility is open to the public;

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

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

12 2. (1) Beginning on March 29, 2013, any contribution to a pregnancy resource center made
13 on or after January 1, 2013, shall be eligible for tax credits as provided by this section.

14 (2) For all tax years beginning on or after January 1, 2007, and ending on or before
15 December 31, 2020, a taxpayer shall be allowed to claim a tax credit against the taxpayer's state tax
16 liability in an amount equal to fifty percent of the amount such taxpayer contributed to a pregnancy
17 resource center. For all tax years beginning on or after January 1, 2021, a taxpayer shall be allowed
18 to claim a tax credit against the taxpayer's state tax liability in an amount equal to seventy percent of
19 the amount such taxpayer contributed to a pregnancy resource center.

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

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

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

34 (2) The state auditor shall conduct biannual audits of any facility classified as a pregnancy
35 resource center receiving contributions to determine if such facility is abiding by the provisions
36 required under this section to maintain eligibility for contributions under this section. The auditor
37 shall report its findings to the director as soon as practicable following completion of the audit.

38 (3) Any material violation of the requirements for classification under this section shall be
39 grounds for declassification under this section. If the director determines that a facility is not in

1 compliance with any requirements for continuing in classification, the director shall, by written
2 notice, inform the facility that the facility may be declassified in sixty days from the date of mailing
3 of the notice unless the deficiencies are corrected and the facility is again in compliance with the
4 requirements for classification as a pregnancy resource center.

5 (4) At the end of the sixty-day grace period, if the facility is still not in compliance, the
6 director may send a notice of declassification to the facility and notice to cease operations as a
7 pregnancy resource center. Declassification of a facility shall not trigger recapture of any tax credits
8 already redeemed by a taxpayer but shall forfeit any credits claimed for the period in the tax year
9 that declassification arose and for future tax years that the facility did not meet classification
10 standards to qualify under this section. A final notice of declassification under this section is subject
11 to administrative review in accordance with chapter 621.

12 (5) The treasurer and the department of social services may request and review any
13 documents or other information necessary to comply with this subsection and may promulgate any
14 additional rules in order to effectuate the provisions of this subsection.

15 6. The director shall establish a procedure by which a taxpayer can determine if a facility
16 has been classified as a pregnancy resource center. Pregnancy resource centers shall be permitted to
17 decline a contribution from a taxpayer. The cumulative amount of tax credits which may be claimed
18 by all the taxpayers contributing to pregnancy resource centers in any one fiscal year shall not
19 exceed two million dollars for all fiscal years ending on or before June 30, 2014, and two million
20 five hundred thousand dollars for all fiscal years beginning on or after July 1, 2014, and ending on
21 or before June 30, 2019, and three million five hundred thousand dollars for all fiscal years
22 beginning on or after July 1, 2019, and ending on or before June 30, 2021. For all fiscal years
23 beginning on or after July 1, 2021, there shall be no limit imposed on the cumulative amount of tax
24 credits that may be claimed by all taxpayers contributing to pregnancy resource centers under the
25 provisions of this section. Tax credits shall be issued in the order contributions are received. If the
26 amount of tax credits redeemed in a fiscal year is less than the cumulative amount authorized under
27 this subsection, the difference shall be carried over to a subsequent fiscal year or years and shall be
28 added to the cumulative amount of tax credits that may be authorized in that fiscal year or years.

29 7. For all fiscal years ending on or before June 30, 2021, the director shall establish a
30 procedure by which, from the beginning of the fiscal year until some point in time later in the fiscal
31 year to be determined by the director, the cumulative amount of tax credits are equally apportioned
32 among all facilities classified as pregnancy resource centers. If a pregnancy resource center fails to
33 use all, or some percentage to be determined by the director, of its apportioned tax credits during
34 this predetermined period of time, the director may reapportion these unused tax credits to those
35 pregnancy resource centers that have used all, or some percentage to be determined by the director,
36 of their apportioned tax credits during this predetermined period of time. The director may establish
37 more than one period of time and reapportion more than once during each fiscal year. To the
38 maximum extent possible, the director shall establish the procedure described in this subsection in

1 such a manner as to ensure that taxpayers can claim all the tax credits possible up to the cumulative
2 amount of tax credits available for the fiscal year.

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

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

9
10 Further amend said bill by amending the title, enacting clause, and intersectional references
11 accordingly.