

House _____ Amendment NO. _____

Offered By

1 AMEND House Committee Substitute for Senate Substitute for Senate Committee Substitute for
2 Senate Bill No. 60, Page 4, Section 67.2540, Line 69, by inserting after all of the said section and
3 line the following:
4

5 "135.600. 1. As used in this section, the following terms shall mean:

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

8 (2) "Maternity home", a residential facility located in this state:

9 (a) Established for the purpose of providing housing and assistance to pregnant women who
10 are carrying their pregnancies to term;

11 (b) That does not perform, induce, or refer for abortions and that does not hold itself out as
12 performing, inducing, or referring for abortions;

13 (c) That provides services at no cost to clients; and

14 (d) That is exempt from income taxation under the United States Internal Revenue Code;

15 (3) "State tax liability", in the case of a business taxpayer, any liability incurred by such
16 taxpayer pursuant to the provisions of chapter 143, chapter 147, chapter 148, and chapter 153,
17 exclusive of the provisions relating to the withholding of tax as provided for in sections 143.191 to
18 143.265, and related provisions, and in the case of an individual taxpayer, any liability incurred by
19 such taxpayer pursuant to the provisions of chapter 143;

20 (4) "Taxpayer", a person, firm, a partner in a firm, corporation or a shareholder in an S
21 corporation doing business in the state of Missouri and subject to the state income tax imposed by
22 the provisions of chapter 143, including any [charitable] organization which is exempt from federal
23 income tax and whose Missouri unrelated business taxable income, if any, would be subject to the
24 state income tax imposed under chapter 143, or a corporation subject to the annual corporation
25 franchise tax imposed by the provisions of chapter 147, or an insurance company paying an annual
26 tax on its gross premium receipts in this state, or other financial institution paying taxes to the state
27 of Missouri or any political subdivision of this state pursuant to the provisions of chapter 148, or an
28 express company which pays an annual tax on its gross receipts in this state pursuant to chapter 153,
29 or an individual subject to the state income tax imposed by the provisions of chapter 143.

Action Taken _____ Date _____

1 2. A taxpayer shall be allowed to claim a tax credit against the taxpayer's state tax liability,
2 in an amount equal to fifty percent of the amount such taxpayer contributed to a maternity home for
3 all fiscal years ending on or before June 30, 2022, and seventy percent of the amount such taxpayer
4 contributed to a maternity home for all fiscal years beginning on or after July 1, 2022, but ending on
5 or before June 30, 2026. For all fiscal years beginning on or after July 1, 2026, a taxpayer shall be
6 allowed to claim a tax credit against the taxpayer's state tax liability in an amount equal to one
7 hundred percent of the amount such taxpayer contributed to a maternity home.

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

13 4. Except for any excess credit which is carried over pursuant to subsection 3 of this section,
14 a taxpayer shall not be allowed to claim a tax credit unless the total amount of such taxpayer's
15 contribution or contributions to a maternity home or homes in such taxpayer's tax year has a value of
16 at least one hundred dollars.

17 5. The director of the department of social services shall determine, at least annually, which
18 facilities in this state may be classified as maternity homes. The director of the department of social
19 services may require of a facility seeking to be classified as a maternity home whatever information
20 is reasonably necessary to make such a determination. The director of the department of social
21 services shall classify a facility as a maternity home if such facility meets the definition set forth in
22 subsection 1 of this section.

23 6. The director of the department of social services shall establish a procedure by which a
24 taxpayer can determine if a facility has been classified as a maternity home, and by which such
25 taxpayer can then contribute to such maternity home and claim a tax credit. Maternity homes shall
26 be permitted to decline a contribution from a taxpayer. The cumulative amount of tax credits which
27 may be claimed by all the taxpayers contributing to maternity homes in any one fiscal year shall not
28 exceed two million dollars for all fiscal years ending on or before June 30, 2014, and two million
29 five hundred thousand dollars for all fiscal years beginning on or after July 1, 2014, and ending on
30 or before June 30, 2019, and three million five hundred thousand dollars for all fiscal years
31 beginning on or after July 1, 2019, and ending on or before June 30, 2022. For all fiscal years
32 beginning on or after July 1, 2022, there shall be no limit imposed on the cumulative amount of tax
33 credits that may be claimed by all taxpayers contributing to maternity homes under the provisions of
34 this section. Tax credits shall be issued in the order contributions are received. If the amount of tax
35 credits redeemed in a fiscal year is less than the cumulative amount authorized under this
36 subsection, the difference shall be carried over to a subsequent fiscal year or years and shall be
37 added to the cumulative amount of tax credits that may be authorized in that fiscal year or years.

38 7. For all fiscal years ending on or before June 30, 2022, the director of the department of
39 social services shall establish a procedure by which, from the beginning of the fiscal year until some

point in time later in the fiscal year to be determined by the director of the department of social services, the cumulative amount of tax credits are equally apportioned among all facilities classified as maternity homes. If a maternity home fails to use all, or some percentage to be determined by the director of the department of social services, of its apportioned tax credits during this predetermined period of time, the director of the department of social services may reapportion these unused tax credits to those maternity homes that have used all, or some percentage to be determined by the director of the department of social services, of their apportioned tax credits during this predetermined period of time. The director of the department of social services may establish more than one period of time and reapportion more than once during each fiscal year. To the maximum extent possible, the director of the department of social services shall establish the procedure described in this subsection in such a manner as to ensure that taxpayers can claim all the tax credits possible up to the cumulative amount of tax credits available for the fiscal year.

8. This section shall become effective January 1, 2000, and shall apply to all tax years after December 31, 1999.

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 and families with crisis pregnancies or unplanned pregnancies by offering pregnancy testing, counseling, emotional and material support, and other similar services or by offering services as described under subsection 2 of section 188.325, to encourage and assist such women and families 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 taxpayer pursuant to the provisions of chapters 143, 147, 148, and 153, excluding sections 143.191 to 143.265 and related provisions, and in the case of an individual taxpayer, any liability incurred by such taxpayer pursuant to the provisions of chapter 143, excluding sections 143.191 to 143.265 and related provisions;

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, but ending on or before
18 December 31, 2025, a taxpayer shall be allowed to claim a tax credit against the taxpayer's state tax
19 liability in an amount equal to seventy percent of the amount such taxpayer contributed to a
20 pregnancy resource center. For all tax years beginning on or after January 1, 2026, a taxpayer shall
21 be allowed to claim a tax credit against the taxpayer's state tax liability in an amount equal to one
22 hundred percent of the amount such taxpayer contributed to a pregnancy resource center.

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

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

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

37 6. The director shall establish a procedure by which a taxpayer can determine if a facility
38 has been classified as a pregnancy resource center. Pregnancy resource centers shall be permitted to
39 decline a contribution from a taxpayer. The cumulative amount of tax credits which may be claimed

1 by all the taxpayers contributing to pregnancy resource centers in any one fiscal year shall not
2 exceed two million dollars for all fiscal years ending on or before June 30, 2014, and two million
3 five hundred thousand dollars for all fiscal years beginning on or after July 1, 2014, and ending on
4 or before June 30, 2019, and three million five hundred thousand dollars for all fiscal years
5 beginning on or after July 1, 2019, and ending on or before June 30, 2021. For all fiscal years
6 beginning on or after July 1, 2021, there shall be no limit imposed on the cumulative amount of tax
7 credits that may be claimed by all taxpayers contributing to pregnancy resource centers under the
8 provisions of this section. Tax credits shall be issued in the order contributions are received. If the
9 amount of tax credits redeemed in a fiscal year is less than the cumulative amount authorized under
10 this subsection, the difference shall be carried over to a subsequent fiscal year or years and shall be
11 added to the cumulative amount of tax credits that may be authorized in that fiscal year or years.

12 7. For all fiscal years ending on or before June 30, 2021, the director shall establish a
13 procedure by which, from the beginning of the fiscal year until some point in time later in the fiscal
14 year to be determined by the director, the cumulative amount of tax credits are equally apportioned
15 among all facilities classified as pregnancy resource centers. If a pregnancy resource center fails to
16 use all, or some percentage to be determined by the director, of its apportioned tax credits during
17 this predetermined period of time, the director may reapportion these unused tax credits to those
18 pregnancy resource centers that have used all, or some percentage to be determined by the director,
19 of their apportioned tax credits during this predetermined period of time. The director may establish
20 more than one period of time and reapportion more than once during each fiscal year. To the
21 maximum extent possible, the director shall establish the procedure described in this subsection in
22 such a manner as to ensure that taxpayers can claim all the tax credits possible up to the cumulative
23 amount of tax credits available for the fiscal year.

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

29 9. The provisions of section 23.253 shall not apply to this section."; and
30

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