

HCS HB 1176 -- TAX CREDITS FOR CONTRIBUTIONS TO PREGNANCY RESOURCE CENTERS

SPONSOR: Warwick

COMMITTEE ACTION: Voted "Do Pass with HCS" by the Special Committee on Tax Reform by a vote of 6 to 2. Voted "Do Pass" by the Standing Committee on Rules-Legislative by a vote of 7 to 2.

The following is a summary of the House Committee Substitute for HB 1176.

Currently, a qualified taxpayer, as described in the bill, who contributes to a qualifying maternity home can receive a tax credit equal to 70% of his or her contribution. This bill increases the tax credit to equal 100% of the contribution beginning on or after July 1, 2026.

Currently, a qualified taxpayer, as described in the bill, who contributes to a qualified diaper bank, as described in the bill, can receive a tax credit equal to 50% of his or her contribution. This bill increases the tax credit to equal 100% of the contribution beginning on or after July 1, 2026. This bill also extends the sunset of this tax credit to expire on December 31, 2031.

Currently, a taxpayer can be allowed a tax credit in an amount equal to 70% towards a contribution to a pregnancy resource center. The bill provides that, beginning January 1, 2026, the tax credit for these pregnancy resource centers must increase to 100%.

The following is a summary of the public testimony from the committee hearing. The testimony was based on the introduced version of the bill.

PROponents: Supporters say that this bill incentivizes donations that will allow pregnancy resource centers to provide more services and resources. Proponents say these resource centers address ongoing needs, and the tax credit will lead to more donations. Supporters say this bill will allow for more government efficiency by removing government from the task of distributing funds and resources.

Testifying in person for the bill were Representative Warwick; Leslie Kerns, Pregnancy Help Center of Central Missouri; Campaign Life Missouri; Missouri Right To Life.

OPPONENTS: Those who oppose the bill say that this tax credit acts as an unregulated blank check to resource centers that have no oversight and require no licenses.

Testifying in person against the bill were Ellie Bledsoe, Planned Parenthood Great Rivers Action; Arnie C. Dienoff; Kate Hopkins.

Written testimony has been submitted for this bill. The full written testimony and witnesses testifying online can be found under Testimony on the bill page on the House website.