

SECOND REGULAR SESSION

# HOUSE BILL NO. 1816

## 103RD GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVE WARWICK.

5253H.011

JOSEPH ENGLER, Chief Clerk

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### AN ACT

To repeal section 135.630, RSMo, and to enact in lieu thereof one new section relating to tax credits for charitable contributions to pregnancy resource centers.

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*Be it enacted by the General Assembly of the state of Missouri, as follows:*

Section A. Section 135.630, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 135.630, to read as follows:

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

- 2 (1) "Contribution", a donation of cash, stock, bonds, or other marketable securities, or  
3 real property;
- 4 (2) "Director", the director of the department of social services;
- 5 (3) "Pregnancy resource center", a nonresidential facility located in this state:
  - 6 (a) Established and operating primarily to provide assistance to women and families  
7 with crisis pregnancies or unplanned pregnancies by offering pregnancy testing, counseling,  
8 emotional and material support, and other similar services or by offering services as described  
9 under subsection 2 of section 188.325, to encourage and assist such women and families in  
10 carrying their pregnancies to term; and
  - 11 (b) Where childbirths are not performed; and
  - 12 (c) Which does not perform, induce, or refer for abortions and which does not hold  
13 itself out as performing, inducing, or referring for abortions; and
  - 14 (d) Which provides direct client services at the facility, as opposed to merely  
15 providing counseling or referral services by telephone; and
  - 16 (e) Which provides its services at no cost to its clients; and

EXPLANATION — Matter enclosed in bold-faced brackets **[thus]** in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.

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

19 (g) Which is exempt from income taxation pursuant to the Internal Revenue Code of  
20 1986, as amended;

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

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

37 2. (1) Beginning on March 29, 2013, any contribution to a pregnancy resource center  
38 made on or after January 1, 2013, shall be eligible for tax credits as provided by this section.

39 (2) For all tax years beginning on or after January 1, 2007, and ending on or before  
40 December 31, 2020, a taxpayer shall be allowed to claim a tax credit against the taxpayer's  
41 state tax liability in an amount equal to fifty percent of the amount such taxpayer contributed  
42 to a pregnancy resource center. For all tax years beginning on or after January 1, 2021, **but**  
43 **ending on or before December 31, 2026**, a taxpayer shall be allowed to claim a tax credit  
44 against the taxpayer's state tax liability in an amount equal to seventy percent of the amount  
45 such taxpayer contributed to a pregnancy resource center. **For all tax years beginning on or**  
46 **after January 1, 2027, a taxpayer shall be allowed to claim a tax credit against the**  
47 **taxpayer's state tax liability in an amount equal to one hundred percent of the amount**  
48 **such taxpayer contributed to a pregnancy resource center.**

49 3. The amount of the tax credit claimed shall not exceed the amount of the taxpayer's  
50 state tax liability for the tax year for which the credit is claimed, and such taxpayer shall not  
51 be allowed to claim a tax credit in excess of fifty thousand dollars per tax year. However, any  
52 tax credit that cannot be claimed in the tax year the contribution was made may be carried

53 over only to the next succeeding tax year. No tax credit issued under this section shall be  
54 assigned, transferred, or sold.

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

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

64 6. The director shall establish a procedure by which a taxpayer can determine if a  
65 facility has been classified as a pregnancy resource center. Pregnancy resource centers shall  
66 be permitted to decline a contribution from a taxpayer. The cumulative amount of tax credits  
67 which may be claimed by all the taxpayers contributing to pregnancy resource centers in any  
68 one fiscal year shall not exceed two million dollars for all fiscal years ending on or before  
69 June 30, 2014, and two million five hundred thousand dollars for all fiscal years beginning on  
70 or after July 1, 2014, and ending on or before June 30, 2019, and three million five hundred  
71 thousand dollars for all fiscal years beginning on or after July 1, 2019, and ending on or  
72 before June 30, 2021. For all fiscal years beginning on or after July 1, 2021, there shall be no  
73 limit imposed on the cumulative amount of tax credits that may be claimed by all taxpayers  
74 contributing to pregnancy resource centers under the provisions of this section. Tax credits  
75 shall be issued in the order contributions are received. If the amount of tax credits redeemed  
76 in a fiscal year is less than the cumulative amount authorized under this subsection, the  
77 difference shall be carried over to a subsequent fiscal year or years and shall be added to the  
78 cumulative amount of tax credits that may be authorized in that fiscal year or years.

79 7. For all fiscal years ending on or before June 30, 2021, the director shall establish a  
80 procedure by which, from the beginning of the fiscal year until some point in time later in the  
81 fiscal year to be determined by the director, the cumulative amount of tax credits are equally  
82 apportioned among all facilities classified as pregnancy resource centers. If a pregnancy  
83 resource center fails to use all, or some percentage to be determined by the director, of its  
84 apportioned tax credits during this predetermined period of time, the director may reapportion  
85 these unused tax credits to those pregnancy resource centers that have used all, or some  
86 percentage to be determined by the director, of their apportioned tax credits during this  
87 predetermined period of time. The director may establish more than one period of time and  
88 reapportion more than once during each fiscal year. To the maximum extent possible, the  
89 director shall establish the procedure described in this subsection in such a manner as to

90 ensure that taxpayers can claim all the tax credits possible up to the cumulative amount of tax  
91 credits available for the fiscal year.

92       8. Each pregnancy resource center shall provide information to the director  
93 concerning the identity of each taxpayer making a contribution to the pregnancy resource  
94 center who is claiming a tax credit pursuant to this section and the amount of the contribution.  
95 The director shall provide the information to the director of revenue. The director shall be  
96 subject to the confidentiality and penalty provisions of section 32.057 relating to the  
97 disclosure of tax information.

98       9. The provisions of section 23.253 shall not apply to this section.

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