

SECOND REGULAR SESSION

# HOUSE BILL NO. 3101

103RD GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVE PERKINS.

6734H.011

JOSEPH ENGLER, Chief Clerk

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## AN ACT

To repeal sections 135.550, 135.600, 135.621, and 135.630, RSMo, and to enact in lieu thereof four new sections relating to benevolent tax credits.

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

Section A. Sections 135.550, 135.600, 135.621, and 135.630, RSMo, are repealed  
2 and four new sections enacted in lieu thereof, to be known as sections 135.550, 135.600,  
3 135.621, and 135.630, to read as follows:

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

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

4 (2) "Rape crisis center", a community-based nonprofit rape crisis center, as defined in  
5 section 455.003, located in this state and that provides the twenty-four-hour core services of  
6 hospital advocacy and crisis hotline support to survivors of rape and sexual assault;

7 (3) **"Rural area", any county, census tract, or geographic area that is classified**  
8 **as rural for purposes of the federal Rural Health Transformation Program**  
9 **administered by the Centers for Medicare & Medicaid Services (CMS), including any**  
10 **area determined to be rural under the applicable notice of funding opportunity,**  
11 **program guidance, or successor guidance issued pursuant to Section 71401 of Pub. L.**  
12 **119-21, as amended, or any state-defined rural counties or rural-adjacent counties as**  
13 **designated in the department of social services' application for the federal Rural Health**  
14 **Transformation Program;**

15 (4) "Shelter for victims of domestic violence", a facility located in this state which  
16 meets the definition of a shelter for victims of domestic violence pursuant to section 455.200

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 and which meets the requirements of section 455.220, or a nonprofit organization established  
18 and operating exclusively for the purpose of supporting a shelter for victims of domestic  
19 violence operated by the state or one of its political subdivisions;

20 ~~[(4)]~~ (5) "State tax liability", in the case of a business taxpayer, any liability incurred  
21 by such taxpayer pursuant to the provisions of chapter 143, chapter 147, chapter 148, and  
22 chapter 153, exclusive of the provisions relating to the withholding of tax as provided for in  
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;

25 ~~[(5)]~~ (6) "Taxpayer", a person, firm, a partner in a firm, corporation or a shareholder  
26 in an S corporation doing business in the state of Missouri and subject to the state income tax  
27 imposed by the provisions of chapter 143, or a corporation subject to the annual corporation  
28 franchise tax imposed by the provisions of chapter 147, including any charitable organization  
29 which is exempt from federal income tax and whose Missouri unrelated business taxable  
30 income, if any, would be subject to the state income tax imposed under chapter 143, or an  
31 insurance company paying an annual tax on its gross premium receipts in this state, or other  
32 financial institution paying taxes to the state of Missouri or any political subdivision of this  
33 state pursuant to the provisions of chapter 148, or an express company which pays an annual  
34 tax on its gross receipts in this state pursuant to chapter 153, or an individual subject to the  
35 state income tax imposed by the provisions of chapter 143.

36 2. A taxpayer shall be allowed to claim a tax credit against the taxpayer's state tax  
37 liability, in an amount equal to fifty percent of the amount such taxpayer contributed to a  
38 shelter for victims of domestic violence or rape crisis center for all fiscal years ending on or  
39 before June 30, 2022, and seventy percent of the amount such taxpayer contributed to a  
40 shelter for victims of domestic violence or rape crisis center for all fiscal years beginning on  
41 or after July 1, 2022. **For all fiscal years beginning on or after July 1, 2026, a taxpayer**  
42 **shall be allowed to claim a tax credit in an amount equal to one hundred percent of the**  
43 **amount such taxpayer contributed to a shelter for victims of domestic violence or rape**  
44 **crisis center if such shelter for victims of domestic violence or rape crisis center is**  
45 **located in a rural area or serves a large number of residents of a rural area.**

46 3. The amount of the tax credit claimed shall not exceed the amount of the taxpayer's  
47 state tax liability for the taxable year that the credit is claimed, and such taxpayer shall not be  
48 allowed to claim a tax credit in excess of ~~[fifty]~~ **one hundred** thousand dollars per taxable  
49 year, **with such amount annually adjusted to reflect increases in the Consumer Price**  
50 **Index for All Urban Consumers, as published by the Bureau of Labor Statistics.**  
51 However, any tax credit that cannot be claimed in the taxable year the contribution was made  
52 may be carried over only to the next succeeding tax year. Tax credits issued pursuant to this  
53 section shall not be assigned, transferred, or sold.

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

59           5. The director of the department of social services shall determine, at least annually,  
60 which facilities in this state may be classified as shelters for victims of domestic violence and  
61 rape crisis centers. The director of the department of social services may require of a facility  
62 seeking to be classified as a shelter for victims of domestic violence or rape crisis center  
63 whatever information is reasonably necessary to make such a determination. The director of  
64 the department of social services shall classify a facility as a shelter for victims of domestic  
65 violence or rape crisis center if such facility meets the definition set forth in subsection 1 of  
66 this section.

67           6. The director of the department of social services shall establish a procedure by  
68 which a taxpayer can determine if a facility has been classified as a shelter for victims of  
69 domestic violence or rape crisis center, and by which such taxpayer can then contribute to  
70 such shelter for victims of domestic violence or rape crisis center and claim a tax credit.  
71 Shelters for victims of domestic violence and rape crisis centers shall be permitted to decline  
72 a contribution from a taxpayer. The cumulative amount of tax credits which may be claimed  
73 by all the taxpayers contributing to shelters for victims of domestic violence and rape crisis  
74 centers in any one fiscal year shall not exceed two million dollars for all fiscal years ending  
75 on or before June 30, 2022. For all fiscal years beginning on or after July 1, 2022, there shall  
76 be no limit imposed on the cumulative amount of tax credits that may be claimed by all  
77 taxpayers contributing to shelters for victims of domestic violence and rape crisis centers  
78 under the provisions of this section.

79           7. For all fiscal years ending on or before June 30, 2022, the director of the  
80 department of social services shall establish a procedure by which, from the beginning of the  
81 fiscal year until some point in time later in the fiscal year to be determined by the director of  
82 the department of social services, the cumulative amount of tax credits are equally  
83 apportioned among all facilities classified as shelters for victims of domestic violence and  
84 rape crisis centers. If a shelter for victims of domestic violence or rape crisis center fails to  
85 use all, or some percentage to be determined by the director of the department of social  
86 services, of its apportioned tax credits during this predetermined period of time, the director  
87 of the department of social services may reapportion these unused tax credits to those shelters  
88 for victims of domestic violence and rape crisis centers that have used all, or some percentage  
89 to be determined by the director of the department of social services, of their apportioned tax  
90 credits during this predetermined period of time. The director of the department of social

91 services may establish more than one period of time and reapportion more than once during  
92 each fiscal year. To the maximum extent possible, the director of the department of social  
93 services shall establish the procedure described in this subsection in such a manner as to  
94 ensure that taxpayers can claim all the tax credits possible up to the cumulative amount of tax  
95 credits available for the fiscal year.

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

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

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

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

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

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

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

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

12 (3) **"Rural area", any county, census tract, or geographic area that is classified**  
13 **as rural for purposes of the federal Rural Health Transformation Program**  
14 **administered by the Centers for Medicare & Medicaid Services (CMS), including any**  
15 **area determined to be rural under the applicable notice of funding opportunity,**  
16 **program guidance, or successor guidance issued pursuant to Section 71401 of Pub. L.**  
17 **119-21, as amended, or any state-defined rural counties or rural-adjacent counties as**  
18 **designated in the department of social services' application for the federal Rural Health**  
19 **Transformation Program;**

20 (4) "State tax liability", in the case of a business taxpayer, any liability incurred by  
21 such taxpayer pursuant to the provisions of chapter 143, chapter 147, chapter 148, and chapter  
22 153, exclusive of the provisions relating to the withholding of tax as provided for in sections  
23 143.191 to 143.265, and related provisions, and in the case of an individual taxpayer, any  
24 liability incurred by such taxpayer pursuant to the provisions of chapter 143;

25 [~~4~~] (5) "Taxpayer", a person, firm, a partner in a firm, corporation or a shareholder  
26 in an S corporation doing business in the state of Missouri and subject to the state income tax  
27 imposed by the provisions of chapter 143, including any organization which is exempt from  
28 federal income tax and whose Missouri unrelated business taxable income, if any, would be  
29 subject to the state income tax imposed under chapter 143, or a corporation subject to the  
30 annual corporation franchise tax imposed by the provisions of chapter 147, or an insurance

31 company paying an annual tax on its gross premium receipts in this state, or other financial  
32 institution paying taxes to the state of Missouri or any political subdivision of this state  
33 pursuant to the provisions of chapter 148, or an express company which pays an annual tax on  
34 its gross receipts in this state pursuant to chapter 153, or an individual subject to the state  
35 income tax imposed by the provisions of chapter 143.

36 2. A taxpayer shall be allowed to claim a tax credit against the taxpayer's state tax  
37 liability, in an amount equal to fifty percent of the amount such taxpayer contributed to a  
38 maternity home for all fiscal years ending on or before June 30, 2022, and seventy percent of  
39 the amount such taxpayer contributed to a maternity home for all fiscal years beginning on or  
40 after July 1, 2022. **For all fiscal years beginning on or after July 1, 2026, a taxpayer shall**  
41 **be allowed to claim a tax credit in an amount equal to one hundred percent of the**  
42 **amount such taxpayer contributed to a maternity home if such maternity home is**  
43 **located in a rural area or serves a large number of residents of a rural area.**

44 3. The amount of the tax credit claimed shall not exceed the amount of the taxpayer's  
45 state tax liability for the tax year that the credit is claimed, and such taxpayer shall not be  
46 allowed to claim a tax credit in excess of one hundred thousand dollars per tax year, **with**  
47 **such amount annually adjusted to reflect increases in the Consumer Price Index for All**  
48 **Urban Consumers, as published by the Bureau of Labor Statistics.** However, any tax  
49 credit that cannot be claimed in the tax year the contribution was made may be carried over  
50 only to the next succeeding tax year. No tax credit issued under this section shall be assigned,  
51 transferred, or sold.

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

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

62 6. The director of the department of social services shall establish a procedure by  
63 which a taxpayer can determine if a facility has been classified as a maternity home, and by  
64 which such taxpayer can then contribute to such maternity home and claim a tax credit.  
65 Maternity homes shall be permitted to decline a contribution from a taxpayer. The  
66 cumulative amount of tax credits which may be claimed by all the taxpayers contributing to  
67 maternity homes in any one fiscal year shall not exceed two million dollars for all fiscal years

68 ending on or before June 30, 2014, and two million five hundred thousand dollars for all  
69 fiscal years beginning on or after July 1, 2014, and ending on or before June 30, 2019, and  
70 three million five hundred thousand dollars for all fiscal years beginning on or after July 1,  
71 2019, and ending on or before June 30, 2022. For all fiscal years beginning on or after July 1,  
72 2022, there shall be no limit imposed on the cumulative amount of tax credits that may be  
73 claimed by all taxpayers contributing to maternity homes under the provisions of this section.  
74 Tax credits shall be issued in the order contributions are received. If the amount of tax credits  
75 redeemed in a fiscal year is less than the cumulative amount authorized under this subsection,  
76 the difference shall be carried over to a subsequent fiscal year or years and shall be added to  
77 the cumulative amount of tax credits that may be authorized in that fiscal year or years.

78 7. For all fiscal years ending on or before June 30, 2022, the director of the  
79 department of social services shall establish a procedure by which, from the beginning of the  
80 fiscal year until some point in time later in the fiscal year to be determined by the director of  
81 the department of social services, the cumulative amount of tax credits are equally  
82 apportioned among all facilities classified as maternity homes. If a maternity home fails to  
83 use all, or some percentage to be determined by the director of the department of social  
84 services, of its apportioned tax credits during this predetermined period of time, the director  
85 of the department of social services may reapportion these unused tax credits to those  
86 maternity homes that have used all, or some percentage to be determined by the director of  
87 the department of social services, of their apportioned tax credits during this predetermined  
88 period of time. The director of the department of social services may establish more than one  
89 period of time and reapportion more than once during each fiscal year. To the maximum  
90 extent possible, the director of the department of social services shall establish the procedure  
91 described in this subsection in such a manner as to ensure that taxpayers can claim all the tax  
92 credits possible up to the cumulative amount of tax credits available for the fiscal year.

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

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

- 2 (1) "Contribution", a donation of cash, stock, bonds, other marketable securities, or  
3 real property;
- 4 (2) "Department", the department of social services;
- 5 (3) "Diaper bank", a national diaper bank or a nonprofit entity located in this state  
6 established and operating primarily for the purpose of collecting or purchasing disposable  
7 diapers or other hygiene products for infants, children, or incontinent adults and that regularly  
8 distributes such diapers or other hygiene products through two or more schools, health care  
9 facilities, governmental agencies, or other nonprofit entities for eventual distribution to  
10 individuals free of charge;

11 (4) "National diaper bank", a nonprofit entity located in this state that meets the  
12 following criteria:

13 (a) Collects, purchases, warehouses, and manages a community inventory of  
14 disposable diapers or other hygiene products for infants, children, or incontinent adults;

15 (b) Regularly distributes a consistent and reliable supply of such diapers or other  
16 hygiene products through two or more schools, health care facilities, governmental agencies,  
17 or other nonprofit entities for eventual distribution to individuals free of charge, with the  
18 intention of reducing diaper need; and

19 (c) Is a member of a national network organization serving all fifty states through  
20 which certification demonstrates nonprofit best practices, data-driven program design, and  
21 equitable distribution focused on best serving infants, children, and incontinent adults;

22 (5) **"Rural area", any county, census tract, or geographic area that is classified**  
23 **as rural for purposes of the federal Rural Health Transformation Program**  
24 **administered by the Centers for Medicare & Medicaid Services (CMS), including any**  
25 **area determined to be rural under the applicable notice of funding opportunity,**  
26 **program guidance, or successor guidance issued pursuant to Section 71401 of Pub. L.**  
27 **119-21, as amended, or any state-defined rural counties or rural-adjacent counties as**  
28 **designated in the department of social services' application for the federal Rural Health**  
29 **Transformation Program;**

30 (6) "Tax credit", a credit against the tax otherwise due under chapter 143, excluding  
31 withholding tax imposed under sections 143.191 to 143.265, or otherwise due under chapter  
32 148 or 153;

33 ~~[(6)]~~ (7) "Taxpayer", a person, firm, partner in a firm, corporation, or shareholder in  
34 an S corporation doing business in the state of Missouri and subject to the state income tax  
35 imposed under chapter 143; an insurance company paying an annual tax on its gross premium  
36 receipts in this state; any other financial institution paying taxes to the state of Missouri or  
37 any political subdivision of this state under chapter 148; an express company that pays an  
38 annual tax on its gross receipts in this state under chapter 153; an individual subject to the  
39 state income tax under chapter 143; or any charitable organization that is exempt from federal  
40 income tax and whose Missouri unrelated business taxable income, if any, would be subject to  
41 the state income tax imposed under chapter 143.

42 2. For all fiscal years beginning on or after July 1, 2019, **and ending on or before**  
43 **June 30, 2026**, a taxpayer shall be allowed to claim a tax credit against the taxpayer's state tax  
44 liability in an amount equal to fifty percent of the amount of such taxpayer's contributions to a  
45 diaper bank. **For all fiscal years beginning on or after July 1, 2026, a taxpayer shall be**  
46 **allowed to claim a tax credit in an amount equal to seventy percent of the amount of**  
47 **such taxpayer's contributions to a diaper bank, or one hundred percent of the amount**

48 **such taxpayer contributed to a diaper bank if such diaper bank is located in a rural area**  
49 **or serves a large number of residents of a rural area.**

50 3. The amount of the tax credit claimed shall not exceed the amount of the taxpayer's  
51 state tax liability for the tax year for which the credit is claimed, and such taxpayer shall not  
52 be allowed to claim a tax credit in excess of [~~fifty~~] **one hundred** thousand dollars per tax  
53 year, **with such amount annually adjusted to reflect increases in the Consumer Price**  
54 **Index for All Urban Consumers, as published by the Bureau of Labor Statistics.**  
55 However, any tax credit that cannot be claimed in the tax year the contribution was made may  
56 be carried over only to the next subsequent tax year. No tax credit issued under this section  
57 shall be assigned, transferred, or sold.

58 4. Except for any excess credit that is carried over under subsection 3 of this section,  
59 no taxpayer shall be allowed to claim a tax credit unless the taxpayer contributes at least one  
60 hundred dollars to one or more diaper banks during the tax year for which the credit is  
61 claimed.

62 5. The department shall determine, at least annually, which entities in this state  
63 qualify as diaper banks. The department may require of an entity seeking to be classified as a  
64 diaper bank any information which is reasonably necessary to make such a determination.  
65 The department shall classify an entity as a diaper bank if such entity satisfies the definition  
66 under subsection 1 of this section.

67 6. The department shall establish a procedure by which a taxpayer can determine if an  
68 entity has been classified as a diaper bank.

69 7. Diaper banks may decline a contribution from a taxpayer.

70 8. The cumulative amount of tax credits that may be claimed by all the taxpayers  
71 contributing to diaper banks in any one fiscal year shall not exceed five hundred thousand  
72 dollars **for all fiscal years ending on or before June 30, 2026. For all fiscal years**  
73 **beginning on or after July 1, 2026, there shall be no limit imposed on the cumulative**  
74 **amount of tax credits that may be claimed by all taxpayers contributing to diaper banks**  
75 **under the provisions of this section.** Tax credits shall be issued in the order contributions  
76 are received. If the amount of tax credits redeemed in a tax year is less than five hundred  
77 thousand dollars, the difference shall be added to the cumulative limit created under this  
78 subsection for the next fiscal year and carried over to subsequent fiscal years until claimed.

79 9. The department shall establish a procedure by which, from the beginning of the  
80 fiscal year until some point in time later in the fiscal year to be determined by the department,  
81 the cumulative amount of tax credits are equally apportioned among all entities classified as  
82 diaper banks. If a diaper bank fails to use all, or some percentage to be determined by the  
83 department, of its apportioned tax credits during this predetermined period of time, the  
84 department may reapportion such unused tax credits to diaper banks that have used all, or

85 some percentage to be determined by the department, of their apportioned tax credits during  
86 this predetermined period of time. The department may establish multiple periods each fiscal  
87 year and reapportion accordingly. To the maximum extent possible, the department shall  
88 establish the procedure described under this subsection in such a manner as to ensure that  
89 taxpayers can claim as many of the tax credits as possible, up to the cumulative limit created  
90 under subsection 8 of this section.

91 10. Each diaper bank shall provide information to the department concerning the  
92 identity of each taxpayer making a contribution and the amount of the contribution. The  
93 department shall provide the information to the department of revenue. The department shall  
94 be subject to the confidentiality and penalty provisions of section 32.057 relating to the  
95 disclosure of tax information.

96 11. ~~[Under section 23.253 of the Missouri sunset act:~~

97 ~~(1) The provisions of the program authorized under this section shall automatically~~  
98 ~~sunset on December thirty first six years after August 28, 2025, unless reauthorized by an act~~  
99 ~~of the general assembly;~~

100 ~~(2) If such program is reauthorized, the program authorized under this section shall~~  
101 ~~automatically sunset on December thirty first six years after the effective date of the~~  
102 ~~reauthorization of this section;~~

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

105 ~~(4) The provisions of this subsection shall not be construed to limit or in any way~~  
106 ~~impair the department's ability to issue tax credits authorized on or before the date the~~  
107 ~~program authorized under this section expires or a taxpayer's ability to redeem such tax~~  
108 ~~credits.] **The provisions of section 23.253 shall not apply to this section.**~~

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

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) **"Rural area", any county, census tract, or geographic area that is classified**  
22 **as rural for purposes of the federal Rural Health Transformation Program**  
23 **administered by the Centers for Medicare & Medicaid Services (CMS), including any**  
24 **area determined to be rural under the applicable notice of funding opportunity,**  
25 **program guidance, or successor guidance issued pursuant to Section 71401 of Pub. L.**  
26 **119-21, as amended, or any state-defined rural counties or rural-adjacent counties as**  
27 **designated in the department of social services' application for the federal Rural Health**  
28 **Transformation Program;**

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

34 [~~5~~] (6) "Taxpayer", a person, firm, a partner in a firm, corporation, or a shareholder  
35 in an S corporation doing business in the state of Missouri and subject to the state income tax  
36 imposed by the provisions of chapter 143, or a corporation subject to the annual corporation  
37 franchise tax imposed by the provisions of chapter 147, or an insurance company paying an  
38 annual tax on its gross premium receipts in this state, or other financial institution paying  
39 taxes to the state of Missouri or any political subdivision of this state pursuant to the  
40 provisions of chapter 148, or an express company which pays an annual tax on its gross  
41 receipts in this state pursuant to chapter 153, or an individual subject to the state income tax  
42 imposed by the provisions of chapter 143, or any charitable organization which is exempt  
43 from federal income tax and whose Missouri unrelated business taxable income, if any, would  
44 be subject to the state income tax imposed under chapter 143.

45 2. (1) Beginning on March 29, 2013, any contribution to a pregnancy resource center  
46 made on or after January 1, 2013, shall be eligible for tax credits as provided by this section.

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

51 taxpayer shall be allowed to claim a tax credit against the taxpayer's state tax liability in an  
52 amount equal to seventy percent of the amount such taxpayer contributed to a pregnancy  
53 resource center. **For all fiscal years beginning on or after July 1, 2026, a taxpayer shall be**  
54 **allowed to claim a tax credit in an amount equal to one hundred percent of the amount**  
55 **such taxpayer contributed to a pregnancy resource center if such pregnancy resource**  
56 **center is located in a rural area or serves a large number of residents of a rural area.**

57 3. The amount of the tax credit claimed shall not exceed the amount of the taxpayer's  
58 state tax liability for the tax year for which the credit is claimed, and such taxpayer shall not  
59 be allowed to claim a tax credit in excess of [~~fifty~~] **one hundred** thousand dollars per tax  
60 year, **with such amount annually adjusted to reflect increases in the Consumer Price**  
61 **Index for All Urban Consumers, as published by the Bureau of Labor Statistics.**  
62 However, any tax credit that cannot be claimed in the tax year the contribution was made may  
63 be carried over only to the next succeeding tax year. No tax credit issued under this section  
64 shall be assigned, transferred, or sold.

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

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

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

87 difference shall be carried over to a subsequent fiscal year or years and shall be added to the  
88 cumulative amount of tax credits that may be authorized in that fiscal year or years.

89         7. For all fiscal years ending on or before June 30, 2021, the director shall establish a  
90 procedure by which, from the beginning of the fiscal year until some point in time later in the  
91 fiscal year to be determined by the director, the cumulative amount of tax credits are equally  
92 apportioned among all facilities classified as pregnancy resource centers. If a pregnancy  
93 resource center fails to use all, or some percentage to be determined by the director, of its  
94 apportioned tax credits during this predetermined period of time, the director may reapportion  
95 these unused tax credits to those pregnancy resource centers that have used all, or some  
96 percentage to be determined by the director, of their apportioned tax credits during this  
97 predetermined period of time. The director may establish more than one period of time and  
98 reapportion more than once during each fiscal year. To the maximum extent possible, the  
99 director shall establish the procedure described in this subsection in such a manner as to  
100 ensure that taxpayers can claim all the tax credits possible up to the cumulative amount of tax  
101 credits available for the fiscal year.

102         8. Each pregnancy resource center shall provide information to the director  
103 concerning the identity of each taxpayer making a contribution to the pregnancy resource  
104 center who is claiming a tax credit pursuant to this section and the amount of the contribution.  
105 The director shall provide the information to the director of revenue. The director shall be  
106 subject to the confidentiality and penalty provisions of section 32.057 relating to the  
107 disclosure of tax information.

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

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