

FIRST REGULAR SESSION

HOUSE BILL NO. 663

91ST GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVES KENNEDY, LUETKENHAUS, BARRY, O'CONNOR, LEVIN, VILLA, BURTON, CUNNINGHAM, REINHART, REID (Co-sponsors), LUETKEMEYER, BARTELSMEYER, TREADWAY, McKENNA, SEIGFREID, SECREST, JETTON, BOUCHER, REYNOLDS, GAMBARO, MERIDETH, LEGAN, BALLARD, MONACO, HAMPTON, ROSS, MILLER, HOHULIN, HOLAND, MURPHY, WRIGHT, DOLAN, NAEGER, GRIESHEIMER, OVERSCHMIDT, LAWSON, LINTON, CRAWFORD, SCHWAB, HARTZLER, HENDRICKSON, MARSH, FROELKER, FARNEN, KELLEY (47), NORDWALD, CHAMPION, HEGEMAN, ROBIRDS, VOGEL, GRATZ, BERKOWITZ, GEORGE, LIESE, BONNER, WAGNER, CIERPIOT, ENZ, GASKILL, BOATRIGHT, BLACK, BEARDEN, SURFACE, RIZZO, MARBLE, MYERS, KING, BARTLE, BARNETT, HICKEY, SCOTT, RICHARDSON, RECTOR, WARD, COOPER, BERKSTRESSER, BYRD, DEMPSEY, HOLT, GREEN (15), WIGGINS, SELBY, PORTWOOD, ST. ONGE, FOLEY, PURGASON, SHIELDS, LOGRASSO, HUNTER, MAYER, PHILLIPS, MOORE, KELLY (36), BEHNEN, CROWELL, RIDGEWAY, BURCHAM, SHOEMYER, MAY (149), LADD BAKER, BARNITZ, LONG, ROARK, HENDERSON, KELLY (144) AND HOPPE.

Read 1st time February 6, 2001, and 1000 copies ordered printed.

TED WEDEL, Chief Clerk

0316L.02I

AN ACT

To amend chapter 135, RSMo, relating to tax credits for contributions to unplanned pregnancy resource centers by adding thereto one new section relating to the same subject.

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

Section A. Chapter 135, RSMo, is amended by adding thereto one new section, to be known as section 135.630, to read as follows:

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

- (1) "Contribution", a donation of cash, stock, bonds or other marketable securities;**
- (2) "Director", the director of the department of social services;**
- (3) "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, RSMo, excluding sections 143.191 to 143.265, RSMo, and related provisions, and in the case of an individual taxpayer, any liability incurred by such taxpayer pursuant to the provisions of chapter 143, RSMo, excluding sections 143.191 to 143.265, RSMo, and related provisions;**
- (4) "Taxpayer", a person, firm, a partner in a firm, corporation or a shareholder**

10 in an S corporation doing business in the state of Missouri and subject to the state income
11 tax imposed by the provisions of chapter 143, RSMo, or a corporation subject to the annual
12 corporation franchise tax imposed by the provisions of chapter 147, RSMo, or an insurance
13 company paying an annual tax on its gross premium receipts in this state, or other
14 financial institution paying taxes to the state of Missouri or any political subdivision of this
15 state pursuant to the provisions of chapter 148, RSMo, or an express company which pays
16 an annual tax on its gross receipts in this state pursuant to chapter 153, RSMo, or an
17 individual subject to the state income tax imposed by the provisions of chapter 143, RSMo;

18 (5) "Unplanned pregnancy resource center", a nonresidential facility located in this
19 state:

20 (a) Established and operating primarily to provide assistance to women with crisis
21 pregnancies or unplanned pregnancies by offering pregnancy testing, counseling,
22 emotional and material support, and other similar services to encourage and assist such
23 women in carrying their pregnancies to term; and

24 (b) Where childbirths are not performed; and

25 (c) Which does not perform or refer for abortions and which does not hold itself
26 out as performing or referring for abortions; and

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

29 (e) Which provides its services at no cost; and

30 (f) Which is exempt from income taxation pursuant to the United States Internal
31 Revenue Code.

32 2. A taxpayer shall be allowed to claim a tax credit against the taxpayer's state tax
33 liability, in an amount equal to fifty percent of the amount such taxpayer contributed to
34 an unplanned pregnancy resource center.

35 3. The amount of the tax credit claimed shall not exceed the amount of the
36 taxpayer's state tax liability for the taxable year that the credit is claimed, and such
37 taxpayer shall not be allowed to claim a tax credit in excess of fifty thousand dollars per
38 taxable year. However, any tax credit that cannot be claimed in the taxable year the
39 contribution was made may be carried over to the next four succeeding taxable years until
40 the full credit has been claimed.

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

45 5. The director shall determine, at least annually, which facilities in this state may

46 be classified as unplanned pregnancy resource centers. The director may require of a
47 facility seeking to be classified as an unplanned pregnancy resource center whatever
48 information which is reasonably necessary to make such a determination. The director
49 shall classify a facility as an unplanned pregnancy resource center if such facility meets the
50 definition set forth in subsection 1 of this section.

51 6. The director shall establish a procedure by which a taxpayer can determine if
52 a facility has been classified as an unplanned pregnancy resource center. Unplanned
53 pregnancy resource centers shall be permitted to decline a contribution from a
54 taxpayer. The cumulative amount of tax credits which may be claimed by all the taxpayers
55 contributing to unplanned pregnancy resource centers in any one fiscal year shall not
56 exceed two million dollars. Tax credits shall be issued in the order contributions are
57 received.

58 7. The director shall establish a procedure by which, from the beginning of the
59 fiscal year until some point in time later in the fiscal year to be determined by the director,
60 the cumulative amount of tax credits are equally apportioned among all facilities classified
61 as unplanned pregnancy resource centers. If an unplanned pregnancy resource center fails
62 to use all, or some percentage to be determined by the director, of its apportioned tax
63 credits during this predetermined period of time, the director may reapportion these
64 unused tax credits to those unplanned pregnancy resource centers that have used all, or
65 some percentage to be determined by the director, of their apportioned tax credits during
66 this predetermined period of time. The director may establish more than one period of
67 time and reapportion more than once during each fiscal year. To the maximum extent
68 possible, the director shall establish the procedure described in this subsection in such a
69 manner as to ensure that taxpayers can claim all the tax credits possible up to the
70 cumulative amount of tax credits available for the fiscal year.

71 8. Each unplanned pregnancy resource center shall provide information to the
72 director concerning the identity of each taxpayer making a contribution to the unplanned
73 pregnancy resource center who is claiming a tax credit pursuant to this section and the
74 amount of the contribution. The director shall provide the information to the director of
75 revenue. The director shall be subject to the confidentiality and penalty provisions of
76 section 32.057, RSMo, relating to the disclosure of tax information.

77 9. This section shall become effective January 1, 2002, and shall apply to all tax
78 years after December 31, 2001.