

SECOND REGULAR SESSION

# HOUSE BILL NO. 1293

## 92ND GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVES DEEKEN (Sponsor), MUCKLER, VILLA, HARRIS (110), KELLY (36), LIESE, SCHOEMEHL, BRUNS, MORRIS, MEINERS, RUPP, STEVENSON, SMITH (118), WILSON (119), ENGLER, THRELKELD, SUTHERLAND, GUEST, DUSENBERG, BROWN, GOODMAN, SCHNEIDER, DEMPSEY, SANDER, HOBBS, KELLY (144), ICET, ROARK, NIEVES, MAY, MAYER, HENKE, SELBY, CORCORAN, SCHAAF, SCHLOTTACH, PORTWOOD, DOUGHERTY, BLACK, VIEBROCK, ERVIN, LUETKEMEYER, DIXON, HANAWAY AND BIVINS (Co-sponsors).

Read 1<sup>st</sup> time January 28, 2004, and copies ordered printed.

STEPHEN S. DAVIS, Chief Clerk

3938L.011

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### AN ACT

To repeal sections 135.327, 188.010, 188.015, and 188.075, RSMo, and to enact in lieu thereof ten new sections relating to the promotion of childbirth, with penalty provisions and an effective date for certain sections.

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

Section A. Sections 135.327, 188.010, 188.015, and 188.075, RSMo, are repealed and  
2 ten new sections enacted in lieu thereof, to be known as sections 135.327, 135.630, 188.010,  
3 188.015, 188.075, 188.180, 188.185, 188.300, 188.305, and 301.3030, to read as follows:

135.327. 1. Any person residing in this state who legally adopts a special needs child  
2 on or after January 1, 1988, and before January 1, 2000, shall be eligible to receive a tax credit  
3 of up to ten thousand dollars for nonrecurring adoption expenses for each child adopted that may  
4 be applied to taxes due under chapter 143, RSMo. Any business entity providing funds to an  
5 employee to enable that employee to legally adopt a special needs child shall be eligible to  
6 receive a tax credit of up to ten thousand dollars for nonrecurring adoption expenses for each  
7 child adopted that may be applied to taxes due under such business entity's state tax liability,  
8 except that only one ten thousand dollar credit is available for each special needs child that is  
9 adopted.

10 2. Any person residing in this state who proceeds in good faith with the adoption of a  
11 special needs child on or after January 1, 2000, shall be eligible to receive a tax credit of up to

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

12 ten thousand dollars for nonrecurring adoption expenses for each child that may be applied to  
13 taxes due under chapter 143, RSMo. Any business entity providing funds to an employee to  
14 enable that employee to proceed in good faith with the adoption of a special needs child shall be  
15 eligible to receive a tax credit of up to ten thousand dollars for nonrecurring adoption expenses  
16 for each child that may be applied to taxes due under such business entity's state tax liability,  
17 except that only one ten thousand dollar credit is available for each special needs child that is  
18 adopted.

19 3. Individuals and business entities may claim a tax credit for their total nonrecurring  
20 adoption expenses in each year that the expenses are incurred. A claim for fifty percent of the  
21 credit shall be allowed when the child is placed in the home. A claim for the remaining fifty  
22 percent shall be allowed when the adoption is final. The total of these tax credits shall not  
23 exceed the maximum limit of ten thousand dollars per child. [The cumulative amount of tax  
24 credits which may be claimed by taxpayers for nonrecurring adoption expenses in any one fiscal  
25 year shall not exceed two million dollars.]

26 4. Notwithstanding any provision of law to the contrary, any individual or business entity  
27 may assign, transfer or sell tax credits allowed in this section. Any sale of tax credits claimed  
28 pursuant to this section shall be at a discount rate of seventy-five percent or greater of the amount  
29 sold.

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

- 2 (1) "Contribution", a donation of cash, stock, bonds, or other marketable  
3 securities, or 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 with crisis  
7 pregnancies or unplanned pregnancies by offering pregnancy testing, counseling,  
8 emotional and material support, and other similar services to encourage and assist such  
9 women in carrying their pregnancies to term; and  
10 (b) Where childbirths are not performed; and  
11 (c) Which does not perform, induce, or refer for abortions and which does not hold  
12 itself out as performing, inducing, or referring for abortions; and  
13 (d) Which provides direct client services at the facility, as opposed to merely  
14 providing counseling or referral services by telephone; and  
15 (e) Which provides its services at no cost to its clients; and  
16 (f) Which is exempt from income taxation pursuant to the Internal Revenue Code  
17 of 1986, as amended;  
18 (4) "State tax liability", in the case of a business taxpayer, any liability incurred by

19 such taxpayer pursuant to the provisions of chapters 143, 147, 148, and 153, RSMo,  
20 excluding sections 143.191 to 143.265, RSMo, and related provisions, and in the case of an  
21 individual taxpayer, any liability incurred by such taxpayer pursuant to the provisions of  
22 chapter 143, RSMo, excluding sections 143.191 to 143.265, RSMo, and related provisions;

23 (5) "Taxpayer", a person, firm, a partner in a firm, corporation, or a shareholder  
24 in an S corporation doing business in the state of Missouri and subject to the state income  
25 tax imposed by the provisions of chapter 143, RSMo, or a corporation subject to the annual  
26 corporation franchise tax imposed by the provisions of chapter 147, RSMo, or an insurance  
27 company paying an annual tax on its gross premium receipts in this state, or other  
28 financial institution paying taxes to the state of Missouri or any political subdivision of this  
29 state pursuant to the provisions of chapter 148, RSMo, or an express company which pays  
30 an annual tax on its gross receipts in this state pursuant to chapter 153, RSMo, or an  
31 individual subject to the state income tax imposed by the provisions of chapter 143, RSMo.

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

51 6. The director shall establish a procedure by which a taxpayer can determine if  
52 a facility has been classified as a pregnancy resource center. Pregnancy resource centers  
53 shall be permitted to decline a contribution from a taxpayer. The cumulative amount of  
54 tax credits which may be claimed by all the taxpayers contributing to pregnancy resource

55 centers in any one fiscal year shall not exceed two million dollars. Tax credits shall be  
56 issued in the order contributions are received.

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

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

188.010. It is the intention of the general assembly of the state of Missouri to [grant]  
2 recognize and affirm the right to life to all humans[, born and unborn] **whether in utero or not,**  
3 **to protect maternal health, to promote childbirth, to support alternatives to abortion,** and  
4 to regulate abortion to the full extent permitted by the Constitution of the United States,  
5 decisions of the United States Supreme Court, and federal statutes.

188.015. [Unless the language or context clearly indicates a different meaning is  
2 intended, the following words or phrases for the purposes of sections 188.010 to 188.130 shall  
3 be given the meaning ascribed to them] **As used in this chapter, the following terms mean:**

- 4 (1) "Abortion", the intentional destruction of the life of an embryo or fetus in his or her  
5 mother's womb or the intentional termination of the pregnancy of a mother with an intention  
6 other than to increase the probability of a live birth or to remove a dead or dying unborn child;  
7 (2) "Abortion facility", a clinic, physician's office, or any other place or facility in which  
8 abortions are performed **or induced** other than a hospital;  
9 (3) "**Alternatives to abortion agency**", or "**alternatives to abortion agencies**", an  
10 **agency or agencies located in this state established and operating primarily to offer**

11 **alternatives to abortion services, including by way of example but not limitation maternity**  
12 **homes, pregnancy resource centers, and agencies commonly known and referred to as**  
13 **crisis pregnancy centers, and which does not perform, induce, or refer for abortions or**  
14 **hold itself out as performing, inducing, or referring for abortions, and which if it is a**  
15 **private agency is exempt from income taxation pursuant to the United States Internal**  
16 **Revenue Code of 1986, as amended;**

17 **(4) "Alternatives to abortion services", services or counseling offered to a pregnant**  
18 **woman to assist her in carrying her unborn child to term instead of having an abortion,**  
19 **and to assist her in caring for her dependent child or placing her child for adoption;**

20 **(5) "Commission", the respect life commission;**

21 **(6) "Conception", the fertilization of the ovum of a female by a sperm of a male;**

22 **(7) "Department", the department of health and senior services;**

23 **[(4)] (8) "Gestational age", length of pregnancy as measured from the first day of the**  
24 **woman's last menstrual period;**

25 **(9) "Medical emergency", a condition which, on the basis of a physician's good**  
26 **faith clinical judgment, so complicates the medical condition of a pregnant woman as to**  
27 **necessitate the immediate abortion of her pregnancy to avert the death of the pregnant**  
28 **woman or for which a delay will create a serious risk of substantial and irreversible**  
29 **impairment of a major bodily function of the pregnant woman;**

30 **[(5)] (10) "Physician", any person licensed to practice medicine in this state by the state**  
31 **board of registration of the healing arts;**

32 **[(6)] (11) "Unborn child", the offspring of human beings from the moment of conception**  
33 **until birth and at every stage of its biological development, including the human conceptus,**  
34 **zygote, morula, blastocyst, embryo, and fetus;**

35 **[(7)] (12) "Viability", that stage of fetal development when the life of the unborn child**  
36 **may be continued indefinitely outside the womb by natural or artificial life-supportive systems.**

188.075. **1.** Any person who contrary to the provisions of sections 188.010 to 188.085  
2 knowingly performs, **induces**, or aids in the performance **or inducement** of any abortion or  
3 knowingly fails to perform any action required by sections 188.010 to 188.085 [shall be] **is guilty**  
4 of a class A misdemeanor **unless a different penalty is provided for in state statute** and, upon  
5 conviction, shall be punished as provided by law.

6 **2. It shall be a defense for any person alleged to have violated any provision of this**  
7 **chapter that the person performed an action or did not perform an action because of a**  
8 **medical emergency. This defense shall be available in criminal, civil, and administrative**  
9 **actions or proceedings. The defendant shall have the burden of injecting the issue of**  
10 **medical emergency as a defense.**

**188.180. 1. The attending physician who is to perform or induce an abortion or a referring physician, or other qualified agent of either physician under the physician's supervision to whom the responsibility has been delegated by the physician, including but not limited to a nurse, physician assistant, or social worker, shall provide geographically indexed educational materials prepared pursuant to section 188.185 that are designed to inform the woman of alternatives to abortion agencies and alternatives to abortion services. The physician or the qualified agent of the physician actually providing such materials shall sign, and shall cause the patient to sign after receiving such materials, a written statement certifying that such materials have been delivered to and received by the patient. If the patient chooses to proceed with the abortion, all such executed statements shall be maintained as part of the patient's medical file, subject to the confidentiality laws and rules of this state.**

**2. The attending physician shall allow the patient sufficient time and opportunity, prior to performing or inducing the abortion, for the patient to assimilate and consider the information regarding alternatives to abortion and to make a decision whether to proceed with the abortion or to carry her unborn child to term.**

**3. The physician shall be civilly liable to the patient and any other person sustaining loss, injury, or damages caused by the failure to comply with the provisions of this section. A court can enter any other appropriate relief, including injunctive relief, in order to prevent violations of this section. A physician who has been found to have violated the provisions of this section, whether or not damages are awarded, or who settles any claim or cause of action based upon the physician's violation of this section, shall be subject to discipline of the physician's license, certificate, or permit to practice medicine.**

**188.185. 1. The commission shall develop geographically indexed educational materials, including but not limited to brochures and other media, about positive options during pregnancy and alternatives to abortion, including but not limited to the following:**

- (1) Alternatives to abortion agencies;**
- (2) Alternatives to abortion services and other services available to mothers of newborn children offered either directly by the state or its political subdivisions or by contractors with the state or its political subdivisions, or by private community-based programs, such services that include but are not limited to: prenatal care; medical and mental health care; parenting skills; drug and alcohol testing and treatment; child care; newborn or infant care; housing; utilities; educational services; food, clothing, and supplies relating to pregnancy, newborn care, and parenting; adoption assistance; job training and placement; establishing and promoting responsible paternity; domestic abuse protection; and transportation.**

14           **3. The materials shall include a comprehensive list of the agencies providing such**  
15 **alternatives to abortion services and other services, a description of the services offered by**  
16 **each agency, and the addresses and telephone numbers of each agency. The list shall not**  
17 **include any agency which performs, induces, or refers for abortion or which holds itself**  
18 **out as performing, inducing, or referring for abortions. The following statement shall be**  
19 **prominently placed within such materials: "There are many public and private agencies**  
20 **willing and able to help you to carry your child to term, and to assist you and your child**  
21 **after your child is born, whether you choose to keep your child or place him or her for**  
22 **adoption. The State of Missouri strongly urges you to contact these agencies before making**  
23 **a final decision about abortion. State law requires that your physician or his or her agent**  
24 **give you the opportunity to contact agencies like these before you undergo an abortion."**

25           **4. The commission shall publicly solicit alternatives to abortion agencies and other**  
26 **public and private agencies providing alternatives to abortion services to provide**  
27 **information to the commission about the agency and the services rendered by the agency.**  
28 **The commission may utilize already existing lists of agencies providing alternatives to**  
29 **abortion services within the state in preparing the materials required by this section,**  
30 **including information collected pursuant to the adoption awareness law, section 191.975,**  
31 **RSMo.**

32           **5. The materials shall be distributed by the commission to family planning clinics,**  
33 **abortion facilities, hospitals where abortions are performed or induced, and physicians**  
34 **who perform or induce abortions; provided, however, that if necessary to preserve the**  
35 **confidentiality of abortion facilities, hospitals where abortions are performed or induced,**  
36 **or physicians who perform or induce abortions, the department shall distribute such**  
37 **materials on behalf of the commission. Such materials shall also be available to the public**  
38 **through the commission's Internet web site.**

39           **6. Upon request, the department and all other state agencies shall assist the**  
40 **commission in carrying out the provisions of this section.**

**188.300. 1. There is hereby established in the state treasury the "Alternatives to**  
2 **Abortion Support Fund". The state treasurer shall credit to and deposit in such fund:**

3           **(1) Moneys that may be required by law to be credited to or deposited in such fund;**

4           **(2) Moneys that may be appropriated to it by the general assembly;**

5           **(3) Other amounts that may be received from general revenue, other state funds,**  
6 **grants, gifts, devises, bequests, settlements, awards, or from federal, state, or local sources;**  
7 **and**

8           **(4) Any other sources granted or given for this specific purpose.**

9           **2. The state treasurer shall invest moneys in the alternatives to abortion support**

10 fund in the same manner as surplus state funds are invested pursuant to section 30.260,  
11 RSMo. All earnings that result from the investment of moneys in the fund shall be credited  
12 to such fund.

13 3. Notwithstanding the provisions of section 33.080, RSMo, to the contrary, moneys  
14 in the alternatives to abortion support fund shall not revert to the credit of general revenue  
15 at the end of the biennium.

16 4. Moneys credited to and deposited in the alternatives to abortion support fund  
17 shall only be used for the purposes authorized pursuant to this section or as otherwise  
18 provided by law.

19 5. Until the amount in the alternatives to abortion support fund exceeds one million  
20 dollars, not more than one-half of the moneys credited to and deposited in the fund from  
21 all sources, plus all earnings from the investment of moneys in the fund during the previous  
22 fiscal year, shall be available for disbursement. When the state treasurer certifies that the  
23 assets in the fund exceed one million dollars, all credited earnings plus all future credits  
24 to the fund from all sources shall be available for disbursement.

25 6. The alternatives to abortion support fund shall be used to promote childbirth  
26 and to support alternatives to abortion by grants to or contracts with:

27 (1) Alternatives to abortion agencies; and

28 (2) Other public and private agencies to provide alternatives to abortion services.

188.305. 1. There is hereby established the "Respect Life Commission" within the  
2 office of administration. The commission shall consist of a number of members equal to  
3 the number of congressional districts in the state, one from each congressional district,  
4 appointed by the governor with the advice and consent of the senate. Not more than half  
5 of the members if there is an even number of members and not more than a simple  
6 majority of the members if there is an odd number of members shall be from the same  
7 political party.

8 2. The members of the respect life commission shall serve four-year terms, except  
9 that of the initial appointments, half of the members if there is an even number of members  
10 and a simple majority of the members if there is an odd number of members shall be  
11 appointed for a term of four years and the remainder shall be appointed for a term of two  
12 years. Before the expiration of the term of a member, the governor shall appoint a  
13 successor whose term begins on July first next following. Each member shall serve until  
14 his or her successor is appointed. A member is eligible for reappointment. If there is a  
15 vacancy of a member for any cause, the governor shall make an appointment for the  
16 unexpired term with the advice and consent of the senate.

17 3. To be eligible for appointment to the respect life commission, a person shall



18 demonstrate agreement with the principles and goals set forth in this section regarding  
19 respect for human life from conception until death, and the need to promote childbirth and  
20 to offer alternatives to abortion services for pregnant women so that such women are  
21 encouraged to carry their pregnancies to term instead of having abortions. In making  
22 appointments to the commission, the governor shall consider nominees recommended to  
23 the governor for appointment by pro-life organizations in this state. In giving its advice  
24 and consent for nominees to appointment to the commission, the senate shall assess the  
25 eligibility and qualifications of each nominee for appointment to the commission as  
26 provided by this subsection.

27       4. Any member may be removed by the governor for misconduct, incompetency,  
28 or neglect of duty after first being given the opportunity to be heard on his or her own  
29 behalf.

30       5. The respect life commission shall elect one of its members to serve as  
31 chairperson, and may elect such other officers and establish such committees as deemed  
32 necessary.

33       6. The respect life commission may appoint an executive director who shall serve  
34 subject to the supervision of and at the pleasure of the commission. The executive director  
35 shall be responsible for the administrative operations of the commission and shall perform  
36 such other duties as may be delegated or assigned to the executive director by law or by the  
37 commission. The office of administration shall provide all necessary office space, facilities,  
38 and equipment. The executive director may hire and set the compensation of such staff as  
39 is approved by the commission, within the limitations of appropriations for such purpose.

40       7. Each member of the respect life commission shall serve without compensation  
41 but shall be reimbursed for actual and necessary expenses incurred in the performance of  
42 his or her duties.

43       8. The respect life commission shall exercise its powers and duties independently  
44 of the office of administration, and the office of administration shall not participate in or  
45 supervise any substantive matters relating to policies, regulative functions, or appeals from  
46 decisions of the commission. The commissioner of administration, any employee of the  
47 office of administration, or the governor, either directly or indirectly, shall not participate  
48 or interfere with the activities of the commission in any manner not specifically provided  
49 by law, and shall not in any manner interfere with the budget request of the commission  
50 or withhold any moneys appropriated to the commission by the general assembly.

51       9. The respect life commission shall meet at least quarterly.

52       10. The powers and duties of the respect life commission shall include but not be  
53 limited to the following:

54           **(1) To disburse funds from the alternatives to abortion support fund and any other**  
55 **funds authorized by law to be disbursed by the commission;**

56           **(2) To consult with appropriate state agencies, commissions, boards, and public and**  
57 **private agencies to determine the effectiveness of and need for alternatives to abortion**  
58 **services and effectiveness of and need for programs that foster respect for human life both**  
59 **before and after birth;**

60           **(3) To facilitate information exchange and coordination among agencies and groups**  
61 **concerned with offering and promoting alternatives to abortion services, and concerned**  
62 **with offering and promoting programs that foster respect for human life both before and**  
63 **after birth;**

64           **(4) To develop statewide educational and public informational campaigns,**  
65 **conferences, and workshops for the purpose of developing appropriate public awareness**  
66 **regarding:**

67           **(a) Respect for human life both before and after birth; and**

68           **(b) The need to offer and promote alternatives to abortion services;**

69           **(5) To identify problems and conditions some pregnant women have and encounter**  
70 **that causes them to choose to have abortions instead of choosing to carry their pregnancies**  
71 **to term, and propose solutions to such problems and conditions;**

72           **(6) To develop and operate an Internet web site;**

73           **(7) To recommend statutory changes and appropriations to promote alternatives**  
74 **to abortion services and to promote programs that foster respect for human life both**  
75 **before and after birth;**

76           **(8) To solicit and accept state funds, grants, gifts, devises, bequests, settlements,**  
77 **awards, or other aid from the general assembly, any person or business, organization or**  
78 **foundation, public or private, or from federal, state, or local sources; and**

79           **(9) To perform any other functions or duties consistent with the provisions of this**  
80 **section or otherwise required or permitted by law.**

81           **11. The respect life commission shall submit an annual report of its activities to the**  
82 **president pro tem of the senate, the speaker of the house of representatives and the**  
83 **governor before December thirty-first of each year.**

**301.3030. 1. Any person may receive special license plates with words and an**  
2 **emblem that denotes the state's respect for human life both before and after birth,**  
3 **pursuant to this section, for any motor vehicle such person owns either solely or jointly,**  
4 **other than an apportioned motor vehicle or a commercial motor vehicle licensed in excess**  
5 **of eighteen thousand pounds gross weight after a contribution of at least twenty-five**  
6 **dollars, or at least fifty dollars in the case of a biennial registration, to the alternatives to**

7 **abortion support fund. Such license plates shall be called "Respect Life License Plates".**

8 **2. Respect life license plates shall bear the words "RESPECT LIFE" in place of the**  
9 **words "SHOW-ME STATE" and shall bear the image of a single red rose. Such license**  
10 **plates shall be made with fully reflective material with a common color scheme and design,**  
11 **shall be clearly visible at night, and shall be aesthetically attractive, pursuant to section**  
12 **301.130. Notwithstanding the provisions of section 301.144, no additional fee shall be**  
13 **charged for the personalization of license plates issued pursuant to this section.**

14 **3. The contribution of at least twenty-five dollars, or at least fifty dollars in the case**  
15 **of a biennial registration, to the alternatives to abortion support fund shall be made to the**  
16 **director of revenue at the time of registration of the vehicle. The director shall transfer**  
17 **such contributions to the state treasurer for deposit in the alternatives to abortion support**  
18 **fund. Upon the receipt of such contribution, payment of the regular registration fees and**  
19 **presentation of other documents that may be required by law, the director of revenue shall**  
20 **issue respect life license plates to the vehicle owner.**

21 **4. There shall be no limit on the number of sets of respect life license plates a person**  
22 **may obtain pursuant to this section so long as such license plates are issued for vehicles**  
23 **owned solely or jointly by such person, and so long as a contribution of at least twenty-five**  
24 **dollars, or at least fifty dollars in the case of a biennial registration, is made for each set of**  
25 **respect life license plates.**

26 **5. A vehicle owner who was previously issued respect life license plates but who**  
27 **does not make a contribution of at least twenty-five dollars, or at least fifty dollars in the**  
28 **case of a biennial registration, to the alternatives to abortion support fund at a subsequent**  
29 **time of registration shall be issued new plates that are not respect life license plates, as**  
30 **otherwise provided by law.**

31 **6. The director of revenue shall issue samples of respect life license plates to all**  
32 **offices in this state where vehicles are registered and license plates are issued. Such sample**  
33 **license plates shall be prominently displayed in such offices along with literature prepared**  
34 **by the director or by the respect life commission describing the license plates, the**  
35 **alternatives to abortion support fund, and the purposes for which the fund is used.**

36 **7. The general assembly may appropriate moneys annually from the alternatives**  
37 **to abortion support fund to the department of revenue to offset costs reasonably incurred**  
38 **by the director of revenue pursuant to subsections 1 to 6 of this section.**

Section B. The repeal and reenactment of section 135.327 and the enactment of section  
2 135.630 of Section A of this act shall become effective on January 1, 2005, and shall apply to  
3 all taxable years beginning after December 31, 2004.