

## HB 1293 -- Promotion of Childbirth

Sponsor: Deeken

### SPECIAL NEEDS CHILD ADOPTION TAX CREDIT

Currently, there is a \$2 million aggregate cap on the special needs child adoption tax credit. This bill removes that cap. This section becomes effective January 1, 2005, and applies to all taxable years beginning after December 31, 2004.

### PREGNANCY RESOURCE CENTER CONTRIBUTION TAX CREDIT

The bill also establishes a tax credit for contributions to pregnancy resource centers. An individual can claim a tax credit of up to 50% of the amount the taxpayer contributed to a pregnancy resource center. The amount of the tax credit cannot exceed the amount of the taxpayer's state tax liability, and the taxpayer may not claim a credit in excess of \$50,000 per year. The credit can be carried over for four years until the full credit is claimed. The credit cannot be claimed unless the taxpayer's contribution is at least \$100. The Director of the Department of Social Services is responsible for determining the facilities that can be classified as pregnancy resource centers. The cumulative amount of tax credits that can be claimed in one fiscal year may not exceed \$2 million. This section becomes effective January 1, 2005, and applies to all taxable years beginning after December 31, 2004.

### ALTERNATIVES TO ABORTION EDUCATIONAL MATERIALS

The bill requires physicians who perform or induce abortions to provide geographically indexed educational materials to inform the woman of alternatives to abortion agencies and services. The physician providing the materials and the patient must sign a written statement certifying the delivery and receipt of the materials. The patient must be allowed a sufficient amount of time to review the materials and to make a decision about whether or not to proceed with the abortion. Physicians are civilly liable to the patient and any other person sustaining loss, injury, or damages for failure to comply with this requirement. A physician who violates the provisions of this section is subject to discipline of his or her license, certificate, or permit to practice medicine. The commission is required to develop geographically indexed educational materials that include alternatives to abortion and will distribute these materials to family planning clinics, abortion facilities, hospitals where abortions are induced or performed, and to physicians who perform or induce abortions.

## RESPECT LIFE COMMISSION

The bill establishes the Respect Life Commission within the Office of Administration. It specifies the membership and terms of the members, as well as the duties and responsibilities of the commission. The commission must submit an annual report of its activities to the President Pro Tem of the Senate, the Speaker of the House of Representatives, and the Governor before December 31 of each year.

## RESPECT LIFE LICENSE PLATE AND ALTERNATIVES TO ABORTION SUPPORT FUND

The bill allows for a special license plate. The license plate will bear the words "RESPECT LIFE" and an image of a single red rose.

To obtain this plate, a person must get an emblem-use authorization statement from the Missouri Alternatives to Abortion Support Fund, which is created, upon the payment of a fee of \$25 per set of plates if annually registered or \$50 if biennially registered. The authorization statement will be presented to the Department of Revenue at the time of registration. The fee charged for personalized plates will not apply to this plate, and there will be no limit on the number of sets of plates issued.

The General Assembly may appropriate moneys annually from the fund to the Department of Revenue to offset costs incurred for collecting and transferring contributions. Until the amount in the fund exceeds \$1 million, not more than half of the money credited to the fund plus all investment earnings credited to the fund during the previous fiscal year will be available for disbursement. When the State Treasurer certifies that assets in the fund exceed \$1 million, all earnings plus future credits to the fund from all sources will be available for disbursement. The bill spells out how the fund will be used.