

SECOND REGULAR SESSION

[PERFECTED]

HOUSE COMMITTEE SUBSTITUTE FOR

HOUSE BILL NO. 1485

93RD GENERAL ASSEMBLY

Reported from the Committee on Children and Families, February 16, 2006 with recommendation that House Committee Substitute for House Bill No. 1485 Do Pass. Referred to the Committee on Rules pursuant to Rule 25(26)(f).

Reported from the Committee on Rules February 23, 2006 with recommendation that House Committee Substitute for House Bill No. 1485 Do Pass with no time limit for debate.

Taken up for Perfection April 4, 2006. House Committee Substitute for House Bill No. 1485 ordered Perfected and printed , as amended.

STEPHEN S. DAVIS, Chief Clerk

4494L.02P

AN ACT

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

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
2 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**
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**

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.

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

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

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

25 (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
27 tax imposed by the provisions of chapter 143, RSMo, or a corporation subject to the annual
28 corporation franchise tax imposed by the provisions of chapter 147, RSMo, or an insurance
29 company paying an annual tax on its gross premium receipts in this state, or other
30 financial institution paying taxes to the state of Missouri or any political subdivision of this
31 state pursuant to the provisions of chapter 148, RSMo, or an express company which pays
32 an annual tax on its gross receipts in this state pursuant to chapter 153, RSMo, or an
33 individual subject to the state income tax imposed by the provisions of chapter 143, RSMo.

34 2. For all tax years beginning on or after January 1, 2007, a taxpayer shall be
35 allowed to claim a tax credit against the taxpayer's state tax liability, in an amount equal
36 to fifty percent of the amount such taxpayer contributed to a pregnancy resource center.

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

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

47 **5. The director shall determine, at least annually, which facilities in this state may**
48 **be classified as pregnancy resource centers. The director may require of a facility seeking**
49 **to be classified as a pregnancy resource center whatever information which is reasonably**
50 **necessary to make such a determination. The director shall classify a facility as a**
51 **pregnancy resource center if such facility meets the definition set forth in subsection 1 of**
52 **this section.**

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

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

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

78 **9. Pursuant to section 23.253, RSMo, of the Missouri Sunset Act:**

79 **(1) Any new program authorized under this section shall automatically sunset six**
80 **years after the effective date of this section, unless reauthorized by an act of the general**
81 **assembly; and**

82 **(2) If such program is reauthorized, the program authorized under this section**
83 **shall automatically sunset twelve years after the effective date of the reauthorization of this**
84 **section; and**

85 **(3) This section shall terminate on September first of the calendar year immediately**
86 **following the calendar year in which a program authorized under this section is sunset.**

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