

SECOND REGULAR SESSION

[PERFECTED]

# HOUSE BILL NO. 1132

## 97TH GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVES ENGLER (Sponsor), BLACK, HURST, SWAN,  
REDMON AND HAMPTON (Co-sponsors).

4546L.01P

D. ADAM CRUMBLISS, Chief Clerk

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### AN ACT

To repeal sections 135.600 and 135.630, RSMo, and to enact in lieu thereof two new sections relating to tax credits for contributions to pregnancy resource centers.

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

Section A. Sections 135.600 and 135.630, RSMo, are repealed and two new sections  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

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 established for the  
5 purpose of providing housing and assistance to pregnant women who are carrying their  
6 pregnancies to term, and which is exempt from income taxation under the United States Internal  
7 Revenue Code;

8 (3) "State tax liability", in the case of a business taxpayer, any liability incurred by such  
9 taxpayer pursuant to the provisions of chapter 143, chapter 147, chapter 148, and chapter 153,  
10 exclusive of the provisions relating to the withholding of tax as provided for in sections 143.191  
11 to 143.265, and related provisions, and in the case of an individual taxpayer, any liability  
12 incurred by such taxpayer pursuant to the provisions of chapter 143;

13 (4) "Taxpayer", a person, firm, a partner in a firm, corporation or a shareholder in an S  
14 corporation doing business in the state of Missouri and subject to the state income tax imposed  
15 by the provisions of chapter 143, including any charitable organization which is exempt from

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.

16 federal income tax and whose Missouri unrelated business taxable income, if any, would be  
17 subject to the state income tax imposed under chapter 143, or a corporation subject to the annual  
18 corporation franchise tax imposed by the provisions of chapter 147, or an insurance company  
19 paying an annual tax on its gross premium receipts in this state, or other financial institution  
20 paying taxes to the state of Missouri or any political subdivision of this state pursuant to the  
21 provisions of chapter 148, or an express company which pays an annual tax on its gross receipts  
22 in this state pursuant to chapter 153, or an individual subject to the state income tax imposed by  
23 the provisions of chapter 143.

24         2. A taxpayer shall be allowed to claim a tax credit against the taxpayer's state tax  
25 liability, in an amount equal to fifty percent of the amount such taxpayer contributed to a  
26 maternity home.

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

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

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

42         6. The director of the department of social services shall establish a procedure by which  
43 a taxpayer can determine if a facility has been classified as a maternity home, and by which such  
44 taxpayer can then contribute to such maternity home and claim a tax credit. Maternity homes  
45 shall be permitted to decline a contribution from a taxpayer. The cumulative amount of tax  
46 credits which may be claimed by all the taxpayers contributing to maternity homes in any one  
47 fiscal year shall not exceed two million dollars **for all fiscal years ending on or before June**  
48 **30, 2014, and two million five hundred thousand dollars for all fiscal years beginning on**  
49 **or after July 1, 2014.**

50         7. The director of the department of social services shall establish a procedure by which,  
51 from the beginning of the fiscal year until some point in time later in the fiscal year to be

52 determined by the director of the department of social services, the cumulative amount of tax  
53 credits are equally apportioned among all facilities classified as maternity homes. If a maternity  
54 home fails to use all, or some percentage to be determined by the director of the department of  
55 social services, of its apportioned tax credits during this predetermined period of time, the  
56 director of the department of social services may reapportion these unused tax credits to those  
57 maternity homes that have used all, or some percentage to be determined by the director of the  
58 department of social services, of their apportioned tax credits during this predetermined period  
59 of time. The director of the department of social services may establish more than one period  
60 of time and reapportion more than once during each fiscal year. To the maximum extent  
61 possible, the director of the department of social services shall establish the procedure described  
62 in this subsection in such a manner as to ensure that taxpayers can claim all the tax credits  
63 possible up to the cumulative amount of tax credits available for the fiscal year.

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

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 with crisis  
7 pregnancies or unplanned pregnancies by offering pregnancy testing, counseling, emotional and  
8 material support, and other similar services to encourage and assist such women in carrying their  
9 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 itself  
12 out as performing, inducing, or referring for abortions; and
  - 13 (d) Which provides direct client services at the facility, as opposed to merely providing  
14 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 of  
19 1986, as amended;
- 20 (4) "State tax liability", in the case of a business taxpayer, any liability incurred by such  
21 taxpayer pursuant to the provisions of chapters 143, 147, 148, and 153, excluding sections  
22 143.191 to 143.265 and related provisions, and in the case of an individual taxpayer, any liability

23 incurred by such taxpayer pursuant to the provisions of chapter 143, excluding sections 143.191  
24 to 143.265 and related provisions;

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

36 2. (1) Beginning on March 29, 2013, any contribution to a pregnancy resource center  
37 made on or after January 1, 2013, shall be eligible for tax credits as provided by this section.

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

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

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

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

55 6. The director shall establish a procedure by which a taxpayer can determine if a facility  
56 has been classified as a pregnancy resource center. Pregnancy resource centers shall be permitted  
57 to decline a contribution from a taxpayer. The cumulative amount of tax credits which may be  
58 claimed by all the taxpayers contributing to pregnancy resource centers in any one fiscal year  
59 shall not exceed two million dollars **for all fiscal years ending on or before June 30, 2014, and**

60 **two million five hundred thousand dollars for all fiscal years beginning on or after July 1,**  
61 **2014.** Tax credits shall be issued in the order contributions are received.

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

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

80 9. Pursuant to section 23.253 of the Missouri sunset act:

81 (1) The program authorized under this section shall be reauthorized as of March 29,  
82 2013, and shall expire on December 31, 2019, unless reauthorized by the general assembly; and

83 (2) This section shall terminate on September first of the calendar year immediately  
84 following the calendar year in which a program authorized under this section is sunset; and

85 (3) The provisions of this subsection shall not be construed to limit or in any way impair  
86 the department's ability to issue tax credits authorized on or before the date the program  
87 authorized under this section expires or a taxpayer's ability to redeem such tax credits.

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