

FIRST REGULAR SESSION

SENATE BILL NO. 681

103RD GENERAL ASSEMBLY

INTRODUCED BY SENATOR CARTER.

2727S.01I

KRISTINA MARTIN, Secretary

AN ACT

To repeal section 135.630, RSMo, and to enact in lieu thereof one new section relating to tax credits for charitable contributions to pregnancy resource centers.

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

Section A. Section 135.630, RSMo, is repealed and one new
2 section enacted in lieu thereof, to be known as section 135.630,
3 to read as follows:

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

3 (1) "Contribution", a donation of cash, stock, bonds,
4 or other marketable securities, or real property;

5 (2) "Director", the director of the department of
6 social services;

7 (3) "Pregnancy resource center", a nonresidential
8 facility located in this state:

9 (a) Established and operating primarily to provide
10 assistance to women and families with crisis pregnancies or
11 unplanned pregnancies by offering pregnancy testing,
12 counseling, emotional and material support, and other
13 similar services or by offering services as described under
14 subsection 2 of section 188.325, to encourage and assist
15 such women and families in carrying their pregnancies to
16 term; and

17 (b) Where childbirths are not performed; and

18 (c) Which does not perform, induce, or refer for
19 abortions and which does not hold itself out as performing,
20 inducing, or referring for abortions; and

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

24 (e) Which provides its services at no cost to its
25 clients; and

26 (f) When providing medical services, such medical
27 services must be performed in accordance with Missouri
28 statute; and

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

31 (4) "State tax liability", in the case of a business
32 taxpayer, any liability incurred by such taxpayer pursuant
33 to the provisions of chapters 143, 147, 148, and 153,
34 excluding sections 143.191 to 143.265 and related
35 provisions, and in the case of an individual taxpayer, any
36 liability incurred by such taxpayer pursuant to the
37 provisions of chapter 143, excluding sections 143.191 to
38 143.265 and related provisions;

39 (5) "Taxpayer", a person, firm, a partner in a firm,
40 corporation, or a shareholder in an S corporation doing
41 business in the state of Missouri and subject to the state
42 income tax imposed by the provisions of chapter 143, or a
43 corporation subject to the annual corporation franchise tax
44 imposed by the provisions of chapter 147, or an insurance
45 company paying an annual tax on its gross premium receipts
46 in this state, or other financial institution paying taxes
47 to the state of Missouri or any political subdivision of
48 this state pursuant to the provisions of chapter 148, or an
49 express company which pays an annual tax on its gross

50 receipts in this state pursuant to chapter 153, or an
51 individual subject to the state income tax imposed by the
52 provisions of chapter 143, or any charitable organization
53 which is exempt from federal income tax and whose Missouri
54 unrelated business taxable income, if any, would be subject
55 to the state income tax imposed under chapter 143.

56 2. (1) Beginning on March 29, 2013, any contribution
57 to a pregnancy resource center made on or after January 1,
58 2013, shall be eligible for tax credits as provided by this
59 section.

60 (2) For all tax years beginning on or after January 1,
61 2007, and ending on or before December 31, 2020, a taxpayer
62 shall be allowed to claim a tax credit against the
63 taxpayer's state tax liability in an amount equal to fifty
64 percent of the amount such taxpayer contributed to a
65 pregnancy resource center. For all tax years beginning on
66 or after January 1, 2021, **but ending on or before December**
67 **31, 2025**, a taxpayer shall be allowed to claim a tax credit
68 against the taxpayer's state tax liability in an amount
69 equal to seventy percent of the amount such taxpayer
70 contributed to a pregnancy resource center. **For all tax**
71 **years beginning on or after January 1, 2026, a taxpayer**
72 **shall be allowed to claim a tax credit against the**
73 **taxpayer's state tax liability in an amount equal to one**
74 **hundred percent of the amount such taxpayer contributed to a**
75 **pregnancy resource center.**

76 3. The amount of the tax credit claimed shall not
77 exceed the amount of the taxpayer's state tax liability for
78 the tax year for which the credit is claimed, and such
79 taxpayer shall not be allowed to claim a tax credit in
80 excess of fifty thousand dollars per tax year. However, any
81 tax credit that cannot be claimed in the tax year the

82 contribution was made may be carried over only to the next
83 succeeding tax year. No tax credit issued under this
84 section shall be assigned, transferred, or sold.

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

91 5. The director shall determine, at least annually,
92 which facilities in this state may be classified as
93 pregnancy resource centers. The director may require of a
94 facility seeking to be classified as a pregnancy resource
95 center whatever information which is reasonably necessary to
96 make such a determination. The director shall classify a
97 facility as a pregnancy resource center if such facility
98 meets the definition set forth in subsection 1 of this
99 section.

100 6. The director shall establish a procedure by which a
101 taxpayer can determine if a facility has been classified as
102 a pregnancy resource center. Pregnancy resource centers
103 shall be permitted to decline a contribution from a
104 taxpayer. The cumulative amount of tax credits which may be
105 claimed by all the taxpayers contributing to pregnancy
106 resource centers in any one fiscal year shall not exceed two
107 million dollars for all fiscal years ending on or before
108 June 30, 2014, and two million five hundred thousand dollars
109 for all fiscal years beginning on or after July 1, 2014, and
110 ending on or before June 30, 2019, and three million five
111 hundred thousand dollars for all fiscal years beginning on
112 or after July 1, 2019, and ending on or before June 30,
113 2021. For all fiscal years beginning on or after July 1,

2021, there shall be no limit imposed on the cumulative amount of tax credits that may be claimed by all taxpayers contributing to pregnancy resource centers under the provisions of this section. Tax credits shall be issued in the order contributions are received. If the amount of tax credits redeemed in a fiscal year is less than the cumulative amount authorized under this subsection, the difference shall be carried over to a subsequent fiscal year or years and shall be added to the cumulative amount of tax credits that may be authorized in that fiscal year or years.

7. For all fiscal years ending on or before June 30, 2021, the director shall establish a procedure by which, from the beginning of the fiscal year until some point in time later in the fiscal year to be determined by the director, the cumulative amount of tax credits are equally apportioned among all facilities classified as pregnancy resource centers. If a pregnancy resource center fails to use all, or some percentage to be determined by the director, of its apportioned tax credits during this predetermined period of time, the director may reapportion these unused tax credits to those pregnancy resource centers that have used all, or some percentage to be determined by the director, of their apportioned tax credits during this predetermined period of time. The director may establish more than one period of time and reapportion more than once during each fiscal year. To the maximum extent possible, the director shall establish the procedure described in this subsection in such a manner as to ensure that taxpayers can claim all the tax credits possible up to the cumulative amount of tax credits available for the fiscal year.

8. Each pregnancy resource center shall provide information to the director concerning the identity of each

146 taxpayer making a contribution to the pregnancy resource
147 center who is claiming a tax credit pursuant to this section
148 and the amount of the contribution. The director shall
149 provide the information to the director of revenue. The
150 director shall be subject to the confidentiality and penalty
151 provisions of section 32.057 relating to the disclosure of
152 tax information.

153 9. The provisions of section 23.253 shall not apply to
154 this section.

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