

SECOND REGULAR SESSION

# SENATE BILL NO. 638

97TH GENERAL ASSEMBLY

INTRODUCED BY SENATOR ROMINE.

Pre-filed December 18, 2013, and ordered printed.

TERRY L. SPIELER, Secretary.

4975S.011

## AN ACT

To repeal section 135.630, RSMo, and to enact in lieu thereof 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Section A. Section 135.630, RSMo, is repealed and one new section  
2 enacted in lieu thereof, to be 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  
6 state:

7 (a) Established and operating primarily to provide assistance to women  
8 with crisis pregnancies or unplanned pregnancies by offering pregnancy testing,  
9 counseling, emotional and material support, and other similar services to  
10 encourage and assist such women in carrying their pregnancies to term; and

11 (b) Where childbirths are not performed; and

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

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

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

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

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

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

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

40 2. (1) Beginning on March 29, 2013, any contribution to a pregnancy  
41 resource center made on or after January 1, 2013, shall be eligible for tax credits  
42 as provided by this section.

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

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

53 4. Except for any excess credit which is carried over pursuant to  
54 subsection 3 of this section, a taxpayer shall not be allowed to claim a tax credit  
55 unless the total amount of such taxpayer's contribution or contributions to a  
56 pregnancy resource center or centers in such taxpayer's taxable year has a value

57 of at least one hundred dollars.

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

64           6. The director shall establish a procedure by which a taxpayer can  
65 determine if a facility has been classified as a pregnancy resource  
66 center. Pregnancy resource centers shall be permitted to decline a contribution  
67 from a taxpayer. The cumulative amount of tax credits which may be claimed by  
68 all the taxpayers contributing to pregnancy resource centers in any one fiscal year  
69 shall not exceed two million dollars **for all fiscal years ending on or before**  
70 **June 30, 2014, and two million five hundred thousand dollars for all**  
71 **fiscal years beginning on or after July 1, 2014.** Tax credits shall be issued  
72 in the order contributions are received.

73           7. The director shall establish a procedure by which, from the beginning  
74 of the fiscal year until some point in time later in the fiscal year to be determined  
75 by the director, the cumulative amount of tax credits are equally apportioned  
76 among all facilities classified as pregnancy resource centers. If a pregnancy  
77 resource center fails to use all, or some percentage to be determined by the  
78 director, of its apportioned tax credits during this predetermined period of time,  
79 the director may reapportion these unused tax credits to those pregnancy  
80 resource centers that have used all, or some percentage to be determined by the  
81 director, of their apportioned tax credits during this predetermined period of  
82 time. The director may establish more than one period of time and reapportion  
83 more than once during each fiscal year. To the maximum extent possible, the  
84 director shall establish the procedure described in this subsection in such a  
85 manner as to ensure that taxpayers can claim all the tax credits possible up to  
86 the cumulative amount of tax credits available for the fiscal year.

87           8. Each pregnancy resource center shall provide information to the  
88 director concerning the identity of each taxpayer making a contribution to the  
89 pregnancy resource center who is claiming a tax credit pursuant to this section  
90 and the amount of the contribution. The director shall provide the information  
91 to the director of revenue. The director shall be subject to the confidentiality and  
92 penalty provisions of section 32.057 relating to the disclosure of tax information.

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

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

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

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

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Bill

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