SECOND REGULAR SESSION

SENATE BILL NO. 1547

103RD GENERAL ASSEMBLY

INTRODUCED BY SENATOR TRENT.

6582S.02I KRISTINA MARTIN, Secretary

AN ACT

To repeal sections 135.550, 135.600, 135.621, and 135.630, RSMo, and to enact in lieu thereof four new sections relating to benevolent tax credits.

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

Section A. Sections 135.550, 135.600, 135.621, and 135.630, RSMo, are repealed and four new sections enacted in lieu thereof, to be known as sections 135.550, 135.600, 135.621, and 135.630, to read as follows:

135.550. 1. As used in this section, the following terms shall mean:

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

(2) "Rape crisis center", a community-based nonprofit rape crisis center, as defined in section 455.003, located in this state and that provides the twenty-four-hour core services of hospital advocacy and crisis hotline support to survivors of rape and sexual assault;

(3) **"Rural area", any county, census tract, or geographic area that is classified as rural for purposes of the federal Rural Health Transformation Program administered by the Centers for Medicare & Medicaid Services (CMS), including any area determined to be rural under the applicable notice of funding opportunity, program guidance, or successor guidance issued pursuant to Section 71401 of**

EXPLANATION-Matter enclosed in bold-faced brackets [thus] in this bill is not enacted and is intended to be omitted in the law.

Pub. L. 119-21, as amended, or any state-defined rural counties or rural-adjacent counties as designated in the department of social services' application for the federal Rural Health Transformation Program;

(4) "Shelter for victims of domestic violence", a facility located in this state which meets the definition of a shelter for victims of domestic violence pursuant to section 455.200 and which meets the requirements of section 455.220, or a nonprofit organization established and operating exclusively for the purpose of supporting a shelter for victims of domestic violence operated by the state or one of its political subdivisions;

[(4)**]** **(5)** "State tax liability", in the case of a business taxpayer, any liability incurred by such taxpayer pursuant to the provisions of chapter 143, chapter 147, chapter 148, and chapter 153, exclusive of the provisions relating to the withholding of tax as provided for in sections 143.191 to 143.265 and related provisions, and in the case of an individual taxpayer, any liability incurred by such taxpayer pursuant to the provisions of chapter 143;

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

2. A taxpayer shall be allowed to claim a tax credit against the taxpayer's state tax liability, in an amount equal to fifty percent of the amount such taxpayer contributed to a shelter for victims of domestic violence or rape crisis center for all fiscal years ending on or before June 30, 2022, and seventy percent of the amount such taxpayer contributed to a shelter for victims of domestic violence or rape crisis center for all fiscal years beginning on or after July 1, 2022. **For all fiscal years beginning on or after July 1, 2026, a taxpayer shall be allowed to claim a tax credit in an amount equal to one hundred percent of the amount such taxpayer contributed to a shelter for victims of domestic violence or rape crisis center if such shelter for victims of domestic violence or rape crisis center is located in a rural area or serves a large number of residents of a rural area.**

3. The amount of the tax credit claimed shall not exceed the amount of the taxpayer's state tax liability for the taxable year that the credit is claimed, and such taxpayer shall not be allowed to claim a tax credit in excess of **[**fifty**]** **one hundred** thousand dollars per taxable year, **with such amount annually adjusted to reflect increases in the Consumer Price Index for All Urban Consumers, as published by the Bureau of Labor Statistics.** However, any tax credit that cannot be claimed in the taxable year the contribution was made may be carried over only to the next succeeding tax year. Tax credits issued

pursuant to this section shall not be assigned, transferred, or sold.

4. Except for any excess credit which is carried over pursuant to subsection 3 of this section, a taxpayer shall not be allowed to claim a tax credit unless the total amount of such taxpayer's contribution or contributions to a shelter or shelters for victims of domestic violence or rape crisis center in such taxpayer's taxable year has a value of at least one hundred dollars.

5. The director of the department of social services shall determine, at least annually, which facilities in this state may be classified as shelters for victims of domestic violence and rape crisis centers. The director of the department of social services may require of a facility seeking to be classified as a shelter for victims of domestic violence or rape crisis center whatever information is reasonably necessary to make such a determination. The director of the department of social services shall classify a facility as a shelter for victims of domestic violence or rape crisis center if such facility meets the definition set forth in subsection 1 of this section.

6. The director of the department of social services shall establish a procedure by which a taxpayer can determine if a facility has been classified as a shelter for victims of domestic violence or rape crisis center, and by which such taxpayer can then contribute to such shelter for victims of domestic violence or rape crisis center and claim a tax credit. Shelters for victims of domestic violence and rape crisis centers shall be permitted to decline a contribution from a taxpayer. The cumulative amount of tax credits which may be claimed by all the taxpayers contributing to shelters for victims of domestic violence

and rape crisis centers in any one fiscal year shall not exceed two million dollars for all fiscal years ending on or before June 30, 2022. For all fiscal years beginning on or after July 1, 2022, there shall be no limit imposed on the cumulative amount of tax credits that may be claimed by all taxpayers contributing to shelters for victims of domestic violence and rape crisis centers under the provisions of this section.

7. For all fiscal years ending on or before June 30, 2022, the director of the department of social services 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 of the department of social services, the cumulative amount of tax credits are equally apportioned among all facilities classified as shelters for victims of domestic violence and rape crisis centers. If a shelter for victims of domestic violence or rape crisis center fails to use all, or some percentage to be determined by the director of the department of social services, of its apportioned tax credits during this predetermined period of time, the director of the department of social services may reapportion these unused tax credits to those shelters for victims of domestic violence and rape crisis centers that have used all, or some percentage to be determined by the director of the department of social services, of their apportioned tax credits during this predetermined period of time. The director of the department of social services may establish more than one period of time and reapportion more than once during each fiscal year. To the maximum extent possible, the director of the department of social services 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. This section shall become effective January 1, 2000, and shall apply to all tax years after December 31, 1999.

135.600. 1. As used in this section, the following terms shall mean:

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

(2) "Maternity home", a residential facility located in this state:

(a) Established for the purpose of providing housing and assistance to pregnant women who are carrying their pregnancies to term;

(b) That does not perform, induce, or refer for abortions and that does not hold itself out as performing, inducing, or referring for abortions;

(c) That provides services at no cost to clients; and

(d) That is exempt from income taxation under the United States Internal Revenue Code;

(3) **"Rural area", any county, census tract, or geographic area that is classified as rural for purposes of the federal Rural Health Transformation Program administered by the Centers for Medicare & Medicaid Services (CMS), including any area determined to be rural under the applicable notice of funding opportunity, program guidance, or successor guidance issued pursuant to Section 71401 of Pub. L. 119-21, as amended, or any state-defined rural counties or rural-adjacent counties as designated in the department of social services' application for the federal Rural Health Transformation Program**;

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

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

2. A taxpayer shall be allowed to claim a tax credit against the taxpayer's state tax liability, in an amount equal to fifty percent of the amount such taxpayer contributed to a maternity home for all fiscal years ending on or before June 30, 2022, and seventy percent of the amount such taxpayer contributed to a maternity home for all fiscal years beginning on or after July 1, 2022. **For all**

fiscal years beginning on or after July 1, 2026, a taxpayer shall be allowed to claim a tax credit in an amount equal to one hundred percent of the amount such taxpayer contributed to a maternity home if such maternity home is located in a rural area or serves a large number of residents of a rural area.

3. The amount of the tax credit claimed shall not exceed the amount of the taxpayer's state tax liability for the tax year that the credit is claimed, and such taxpayer shall not be allowed to claim a tax credit in excess of one hundred thousand dollars per tax year**, with such amount annually adjusted to reflect increases in the Consumer Price Index for All Urban Consumers, as published by the Bureau of Labor Statistics**. However, any tax credit that cannot be claimed in the tax year the contribution was made may be carried over only to the next succeeding tax year. No tax credit issued under this section shall be assigned, transferred, or sold.

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

5. The director of the department of social services shall determine, at least annually, which facilities in this state may be classified as maternity homes. The director of the department of social services may require of a facility seeking to be classified as a maternity home whatever information is reasonably necessary to make such a determination. The director of the department of social services shall classify a facility as a maternity home if

such facility meets the definition set forth in subsection 1 of this section.

6. The director of the department of social services shall establish a procedure by which a taxpayer can determine if a facility has been classified as a maternity home, and by which such taxpayer can then contribute to such maternity home and claim a tax credit. Maternity homes shall be permitted to decline a contribution from a taxpayer. The cumulative amount of tax credits which may be claimed by all the taxpayers contributing to maternity homes in any one fiscal year shall not exceed two million dollars for all fiscal years ending on or before June 30, 2014, and two million five hundred thousand dollars for all fiscal years beginning on or after July 1, 2014, and ending on or before June 30, 2019, and three million five hundred thousand dollars for all fiscal years beginning on or after July 1, 2019, and ending on or before June 30, 2022. For all fiscal years beginning on or after July 1, 2022, there shall be no limit imposed on the cumulative amount of tax credits that may be claimed by all taxpayers contributing to maternity homes 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, 2022, the director of the department of social services 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 of the department of social services, the cumulative amount of tax credits are equally apportioned among all facilities classified as maternity homes. If a maternity home fails to use all, or some percentage to be determined by the director of the department of social services, of its apportioned tax credits during this predetermined period of time, the director of the department of social services may reapportion these unused tax credits to those maternity homes that have used all, or some percentage to be determined by the director of the department of social services, of their apportioned tax credits during this predetermined period of time. The director of the department of social services may establish more than one period of time and reapportion more than once during each fiscal year. To the maximum extent possible, the director of the department of social services 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. This section shall become effective January 1, 2000, and shall apply to all tax years after December 31, 1999.

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

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

(2) "Department", the department of social services;

(3) "Diaper bank", a national diaper bank or a nonprofit entity located in this state established and operating primarily for the purpose of collecting or

purchasing disposable diapers or other hygiene products for infants, children, or incontinent adults and that regularly distributes such diapers or other hygiene products through two or more schools, health care facilities, governmental agencies, or other nonprofit entities for eventual distribution to individuals free of charge;

(4) "National diaper bank", a nonprofit entity located in this state that meets the following criteria:

(a) Collects, purchases, warehouses, and manages a community inventory of disposable diapers or other hygiene products for infants, children, or incontinent adults;

(b) Regularly distributes a consistent and reliable supply of such diapers or other hygiene products through two or more schools, health care facilities, governmental agencies, or other nonprofit entities for eventual distribution to individuals free of charge, with the intention of reducing diaper need; and

(c) Is a member of a national network organization serving all fifty states through which certification demonstrates nonprofit best practices, data-driven program design, and equitable distribution focused on best serving infants, children, and incontinent adults;

(5) **"Rural area", any county, census tract, or geographic area that is classified as rural for purposes of the federal Rural Health Transformation Program administered by the Centers for Medicare & Medicaid Services (CMS), including any area determined to be rural under the applicable notice of funding opportunity, program guidance, or successor guidance issued pursuant to Section 71401 of Pub. L. 119-21, as amended, or any state-defined rural counties or rural-adjacent counties as designated in the**

department of social services' application for the federal Rural Health Transformation Program;

(6) "Tax credit", a credit against the tax otherwise due under chapter 143, excluding withholding tax imposed under sections 143.191 to 143.265, or otherwise due under chapter 148 or 153;

[(6)**] (7)** "Taxpayer", a person, firm, partner in a firm, corporation, or shareholder in an S corporation doing business in the state of Missouri and subject to the state income tax imposed under chapter 143; an insurance company paying an annual tax on its gross premium receipts in this state; any other financial institution paying taxes to the state of Missouri or any political subdivision of this state under chapter 148; an express company that pays an annual tax on its gross receipts in this state under chapter 153; an individual subject to the state income tax under chapter 143; or any charitable organization that is exempt from federal income tax and whose Missouri unrelated business taxable income, if any, would be subject to the state income tax imposed under chapter 143.

2. For all fiscal years beginning on or after July 1, 2019, **and ending on or before June 30, 2026,** a taxpayer shall be allowed to claim a tax credit against the taxpayer's state tax liability in an amount equal to fifty percent of the amount of such taxpayer's contributions to a diaper bank. **For all fiscal years beginning on or after July 1, 2026, a taxpayer shall be allowed to claim a tax credit in an amount equal to seventy percent of the amount of such taxpayer's contributions to a diaper bank, or one hundred percent of the amount such taxpayer contributed to a diaper bank if such diaper bank is located in a rural area or serves a large number of residents of a rural area.**

3. The amount of the tax credit claimed shall not exceed the amount of the taxpayer's state tax liability for the tax year for which the credit is claimed, and such taxpayer shall not be allowed to claim a tax credit in excess of **[**fifty**]** **one hundred** thousand dollars per tax year, **with such amount annually adjusted to reflect increases in the Consumer Price Index for All Urban Consumers, as published by the Bureau of Labor Statistics.** However, any tax credit that cannot be claimed in the tax year the contribution was made may be carried over only to the next subsequent tax year. No tax credit issued under this section shall be assigned, transferred, or sold.

4. Except for any excess credit that is carried over under subsection 3 of this section, no taxpayer shall be allowed to claim a tax credit unless the taxpayer contributes at least one hundred dollars to one or more diaper banks during the tax year for which the credit is claimed.

5. The department shall determine, at least annually, which entities in this state qualify as diaper banks. The department may require of an entity seeking to be classified as a diaper bank any information which is reasonably necessary to make such a determination. The department shall classify an entity as a diaper bank if such entity satisfies the definition under subsection 1 of this section.

6. The department shall establish a procedure by which a taxpayer can determine if an entity has been classified as a diaper bank.

7. Diaper banks may decline a contribution from a taxpayer.

8. The cumulative amount of tax credits that may be claimed by all the taxpayers contributing to diaper banks in

any one fiscal year shall not exceed five hundred thousand dollars **for all fiscal years ending on or before June 30, 2026. For all fiscal years beginning on or after July 1, 2026, there shall be no limit imposed on the cumulative amount of tax credits that may be claimed by all taxpayers contributing to diaper banks 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 tax year is less than five hundred thousand dollars, the difference shall be added to the cumulative limit created under this subsection for the next fiscal year and carried over to subsequent fiscal years until claimed.

9. The department 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 department, the cumulative amount of tax credits are equally apportioned among all entities classified as diaper banks. If a diaper bank fails to use all, or some percentage to be determined by the department, of its apportioned tax credits during this predetermined period of time, the department may reapportion such unused tax credits to diaper banks that have used all, or some percentage to be determined by the department, of their apportioned tax credits during this predetermined period of time. The department may establish multiple periods each fiscal year and reapportion accordingly. To the maximum extent possible, the department shall establish the procedure described under this subsection in such a manner as to ensure that taxpayers can claim as many of the tax credits as possible, up to the cumulative limit created under subsection 8 of this section.

10. Each diaper bank shall provide information to the department concerning the identity of each taxpayer making a contribution and the amount of the contribution. The department shall provide the information to the department of revenue. The department shall be subject to the confidentiality and penalty provisions of section 32.057 relating to the disclosure of tax information.

11. **[**Under section 23.253 of the Missouri sunset act:

(1) The provisions of the program authorized under this section shall automatically sunset on December thirty-first six years after August 28, 2025, unless reauthorized by an act of the general assembly;

(2) If such program is reauthorized, the program authorized under this section shall automatically sunset on December thirty-first six years after the effective date of the reauthorization of this section;

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

(4) The provisions of this subsection shall not be construed to limit or in any way impair the department's ability to issue tax credits authorized on or before the date the program authorized under this section expires or a taxpayer's ability to redeem such tax credits.**] The provisions of section 23.253 shall not apply to this section.**

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

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

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

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

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

(b) Where childbirths are not performed; and

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

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

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

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

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

(4) **"Rural area", any county, census tract, or geographic area that is classified as rural for purposes of the federal Rural Health Transformation Program administered by the Centers for Medicare & Medicaid Services (CMS), including any area determined to be rural under the applicable notice of funding opportunity, program guidance, or successor guidance issued pursuant to Section 71401 of Pub. L. 119-21, as amended, or any state-defined rural**

counties or rural-adjacent counties as designated in the department of social services' application for the federal Rural Health Transformation Program;

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

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

2. (1) Beginning on March 29, 2013, any contribution to a pregnancy resource center made on or after January 1,

2013, shall be eligible for tax credits as provided by this section.

(2) For all tax years beginning on or after January 1, 2007, and ending on or before December 31, 2020, a taxpayer shall be allowed to claim a tax credit against the taxpayer's state tax liability in an amount equal to fifty percent of the amount such taxpayer contributed to a pregnancy resource center. For all tax years beginning on or after January 1, 2021, a taxpayer shall be allowed to claim a tax credit against the taxpayer's state tax liability in an amount equal to seventy percent of the amount such taxpayer contributed to a pregnancy resource center. **For all fiscal years beginning on or after July 1, 2026, a taxpayer shall be allowed to claim a tax credit in an amount equal to one hundred percent of the amount such taxpayer contributed to a pregnancy resource center if such pregnancy resource center is located in a rural area or serves a large number of residents of a rural area.**

3. The amount of the tax credit claimed shall not exceed the amount of the taxpayer's state tax liability for the tax year for which the credit is claimed, and such taxpayer shall not be allowed to claim a tax credit in excess of **[**fifty**]** **one hundred** thousand dollars per tax year, **with such amount annually adjusted to reflect increases in the Consumer Price Index for All Urban Consumers, as published by the Bureau of Labor Statistics.** However, any tax credit that cannot be claimed in the tax year the contribution was made may be carried over only to the next succeeding tax year. No tax credit issued under this section shall be assigned, transferred, or sold.

4. Except for any excess credit which is carried over pursuant to subsection 3 of this section, a taxpayer shall

not be allowed to claim a tax credit unless the total amount of such taxpayer's contribution or contributions to a pregnancy resource center or centers in such taxpayer's tax year has a value of at least one hundred dollars.

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

6. The director shall establish a procedure by which a taxpayer can determine if a facility has been classified as a pregnancy resource center. Pregnancy resource centers shall be permitted to decline a contribution from a taxpayer. The cumulative amount of tax credits which may be claimed by all the taxpayers contributing to pregnancy resource centers in any one fiscal year shall not exceed two million dollars for all fiscal years ending on or before June 30, 2014, and two million five hundred thousand dollars for all fiscal years beginning on or after July 1, 2014, and ending on or before June 30, 2019, and three million five hundred thousand dollars for all fiscal years beginning on or after July 1, 2019, and ending on or before June 30, 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 taxpayer making a contribution to the pregnancy resource center who is claiming a tax credit pursuant to this section and the amount of the contribution. The director shall provide the information to the director of revenue. The director shall be subject to the confidentiality and penalty

provisions of section 32.057 relating to the disclosure of tax information.

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

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