

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
2 135.630, RSMo, are repealed and four new sections enacted in
3 lieu thereof, to be known as sections 135.550, 135.600, 135.621,
4 and 135.630, to read as follows:

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

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

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

10 (3) **"Rural area", any county, census tract, or**
11 **geographic area that is classified as rural for purposes of**
12 **the federal Rural Health Transformation Program administered**
13 **by the Centers for Medicare & Medicaid Services (CMS),**
14 **including any area determined to be rural under the**
15 **applicable notice of funding opportunity, program guidance,**
16 **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.

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

21 (4) "Shelter for victims of domestic violence", a
22 facility located in this state which meets the definition of
23 a shelter for victims of domestic violence pursuant to
24 section 455.200 and which meets the requirements of section
25 455.220, or a nonprofit organization established and
26 operating exclusively for the purpose of supporting a
27 shelter for victims of domestic violence operated by the
28 state or one of its political subdivisions;

29 [(4)] (5) "State tax liability", in the case of a
30 business taxpayer, any liability incurred by such taxpayer
31 pursuant to the provisions of chapter 143, chapter 147,
32 chapter 148, and chapter 153, exclusive of the provisions
33 relating to the withholding of tax as provided for in
34 sections 143.191 to 143.265 and related provisions, and in
35 the case of an individual taxpayer, any liability incurred
36 by such taxpayer pursuant to the provisions of chapter 143;

37 [(5)] (6) "Taxpayer", a person, firm, a partner in a
38 firm, corporation or a shareholder in an S corporation doing
39 business in the state of Missouri and subject to the state
40 income tax imposed by the provisions of chapter 143, or a
41 corporation subject to the annual corporation franchise tax
42 imposed by the provisions of chapter 147, including any
43 charitable organization which is exempt from federal income
44 tax and whose Missouri unrelated business taxable income, if
45 any, would be subject to the state income tax imposed under
46 chapter 143, or an insurance company paying an annual tax on
47 its gross premium receipts in this state, or other financial
48 institution paying taxes to the state of Missouri or any

49 political subdivision of this state pursuant to the
50 provisions of chapter 148, or an express company which pays
51 an annual tax on its gross receipts in this state pursuant
52 to chapter 153, or an individual subject to the state income
53 tax imposed by the provisions of chapter 143.

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

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

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

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

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

102 6. The director of the department of social services
103 shall establish a procedure by which a taxpayer can
104 determine if a facility has been classified as a shelter for
105 victims of domestic violence or rape crisis center, and by
106 which such taxpayer can then contribute to such shelter for
107 victims of domestic violence or rape crisis center and claim
108 a tax credit. Shelters for victims of domestic violence and
109 rape crisis centers shall be permitted to decline a
110 contribution from a taxpayer. The cumulative amount of tax
111 credits which may be claimed by all the taxpayers
112 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

145 to ensure that taxpayers can claim all the tax credits
146 possible up to the cumulative amount of tax credits
147 available for the fiscal year.

148 8. This section shall become effective January 1,
149 2000, and shall apply to all tax years after December 31,
150 1999.

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

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

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

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

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

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

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

16 (3) **"Rural area", any county, census tract, or**
17 **geographic area that is classified as rural for purposes of**
18 **the federal Rural Health Transformation Program administered**
19 **by the Centers for Medicare & Medicaid Services (CMS),**
20 **including any area determined to be rural under the**
21 **applicable notice of funding opportunity, program guidance,**
22 **or successor guidance issued pursuant to Section 71401 of**
23 **Pub. L. 119-21, as amended, or any state-defined rural**
24 **counties or rural-adjacent counties as designated in the**
25 **department of social services' application for the federal**
26 **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**

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

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

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

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

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

93 6. The director of the department of social services
94 shall establish a procedure by which a taxpayer can
95 determine if a facility has been classified as a maternity
96 home, and by which such taxpayer can then contribute to such
97 maternity home and claim a tax credit. Maternity homes
98 shall be permitted to decline a contribution from a
99 taxpayer. The cumulative amount of tax credits which may be
100 claimed by all the taxpayers contributing to maternity homes
101 in any one fiscal year shall not exceed two million dollars
102 for all fiscal years ending on or before June 30, 2014, and
103 two million five hundred thousand dollars for all fiscal
104 years beginning on or after July 1, 2014, and ending on or
105 before June 30, 2019, and three million five hundred
106 thousand dollars for all fiscal years beginning on or after
107 July 1, 2019, and ending on or before June 30, 2022. For
108 all fiscal years beginning on or after July 1, 2022, there
109 shall be no limit imposed on the cumulative amount of tax
110 credits that may be claimed by all taxpayers contributing to
111 maternity homes under the provisions of this section. Tax
112 credits shall be issued in the order contributions are
113 received. If the amount of tax credits redeemed in a fiscal
114 year is less than the cumulative amount authorized under
115 this subsection, the difference shall be carried over to a
116 subsequent fiscal year or years and shall be added to the
117 cumulative amount of tax credits that may be authorized in
118 that fiscal year or years.

119 7. For all fiscal years ending on or before June 30,
120 2022, the director of the department of social services
121 shall establish a procedure by which, from the beginning of
122 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

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

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

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

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

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

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

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

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

46 [(6)] (7) "Taxpayer", a person, firm, partner in a
47 firm, corporation, or shareholder in an S corporation doing
48 business in the state of Missouri and subject to the state
49 income tax imposed under chapter 143; an insurance company
50 paying an annual tax on its gross premium receipts in this
51 state; any other financial institution paying taxes to the
52 state of Missouri or any political subdivision of this state
53 under chapter 148; an express company that pays an annual
54 tax on its gross receipts in this state under chapter 153;
55 an individual subject to the state income tax under chapter
56 143; or any charitable organization that is exempt from
57 federal income tax and whose Missouri unrelated business
58 taxable income, if any, would be subject to the state income
59 tax imposed under chapter 143.

60 2. For all fiscal years beginning on or after July 1,
61 2019, and ending on or before June 30, 2026, 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 of such taxpayer's contributions to a
65 diaper bank. For all fiscal years beginning on or after
66 July 1, 2026, a taxpayer shall be allowed to claim a tax
67 credit in an amount equal to seventy percent of the amount
68 of such taxpayer's contributions to a diaper bank, or one
69 hundred percent of the amount such taxpayer contributed to a
70 diaper bank if such diaper bank is located in a rural area
71 or serves a large number of residents of a rural area.

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

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

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

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

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

102 8. The cumulative amount of tax credits that may be
103 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.

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

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

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

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

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

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

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) **"Rural area", any county, census tract, or**
32 **geographic area that is classified as rural for purposes of**
33 **the federal Rural Health Transformation Program administered**
34 **by the Centers for Medicare & Medicaid Services (CMS),**
35 **including any area determined to be rural under the**
36 **applicable notice of funding opportunity, program guidance,**
37 **or successor guidance issued pursuant to Section 71401 of**
38 **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

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

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

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