

FIRST REGULAR SESSION

SENATE BILL NO. 344

90TH GENERAL ASSEMBLY

INTRODUCED BY SENATORS SCHNEIDER, HOUSE, YECKEL, EHLMANN, FLOTRON, KLARICH,
KINDER, KENNEY, WESTFALL, GRAVES, STOLL, BENTLEY, CHILDERS, RUSSELL,
ROHRBACH, MUELLER, SIMS, STEELMAN, WIGGINS, JOHNSON AND SCOTT.

Read 1st time January 25, 1999, and 1,000 copies ordered printed.

TERRY L. SPIELER, Secretary.

S1286 011

AN ACT

To amend chapter 135, RSMo, relating to tax relief by adding thereto one new section relating to the same subject, with an effective date.

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

Section A. Chapter 135, RSMo, is amended by adding thereto one new section, to be known as section 135.630, to read as follows:

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

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

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

(3) "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, RSMo, exclusive of the provisions relating to the withholding of tax as provided for in sections 143.191 to 143.265, RSMo, and related provisions, and in the case of an individual taxpayer, any liability incurred by such taxpayer pursuant to the provisions of chapter 143, RSMo;

(4) "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, RSMo, or a corporation subject to the annual corporation franchise tax imposed by the provisions of chapter 147, RSMo, 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, RSMo, or an express company which pays an annual tax on its gross receipts in this state

pursuant to chapter 153, RSMo, or an individual subject to the state income tax imposed by the provisions of chapter 143, RSMo;

(5) "Unplanned pregnancy resource center", a nonresidential facility:

(a) Located in this state and established for the purpose of providing assistance to women with crisis pregnancies or unplanned pregnancies by offering pregnancy testing, counseling, emotional and material support, and other similar services to encourage and assist such women in carrying their pregnancies to term;

(b) Where childbirths are not performed and little or no birth control services are provided;

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

(d) Which provides most of its services at no cost; and

(e) Which is exempt from income taxation pursuant to the Internal Revenue Code.

In cases where two or more unplanned pregnancy resource centers are controlled by the same corporate entity and more than one-half of the annual income of each such center is derived from common fund-raising efforts which benefit all such centers controlled by the same corporate entity, the director shall make one equal apportionment to the corporate entity and not separate equal apportionments to each facility classified as an unplanned pregnancy resource center and controlled by the same corporate entity. However, for purposes of informing taxpayers of which facilities have been classified as unplanned pregnancy resource centers pursuant to subsection 6 of this section, the director may list separately each unplanned pregnancy resource center controlled by the same corporate entity.

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 an unplanned pregnancy resource center.

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 thousand dollars per taxable year. However, any tax credit that cannot be claimed in the taxable year the contribution was made may be carried over to the next four succeeding taxable years until the full credit has been claimed.

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 an unplanned pregnancy resource center or centers in the taxpayer's taxable 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 unplanned pregnancy resource centers. The director may require of a facility seeking to be classified as an unplanned pregnancy resource center information which is reasonably necessary to make such a determination. The director shall classify a facility as an unplanned 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 an unplanned pregnancy resource center. Unplanned 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 unplanned pregnancy resource centers in any one fiscal year shall not exceed two million dollars.

7. The director shall establish a procedure by which, for each fiscal year, the cumulative amount of tax credits are equally apportioned among all facilities classified as unplanned pregnancy resource centers. If an unplanned pregnancy resource 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, the director may reapportion these unused tax credits to those unplanned pregnancy resource centers that have used all, or some percentage to be determined by the director, of their apportioned tax credits. The director may establish more than one period of time during each fiscal year to determine the need to reapportion unused tax credits and may 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 unplanned pregnancy resource center shall provide information to the director concerning the identity of each taxpayer making a contribution to the unplanned pregnancy resource center and the amount of the contribution. The director shall provide the information to the director of the department of revenue.

Section B. This section shall become effective January 1, 2000, and shall apply to all tax years beginning after December 31, 1999.

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