

1 STATE OF OKLAHOMA

2 1st Session of the 59th Legislature (2023)

3 HOUSE BILL 1788

By: Williams

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5
6 AS INTRODUCED

7 An Act relating to revenue and taxation; defining
8 terms; creating tax credit for contributions made to
9 pregnancy resource centers; limiting tax credit
10 amount; limiting certain uses of tax credit; limiting
11 ability to claim credit; authorizing director of
12 Oklahoma Department of Human Services to classify
13 pregnancy resource centers; requiring certain
14 procedure; allowing pregnancy resource centers to
15 decline contributions; requiring pregnancy resource
16 centers to provide certain information; requiring
17 director to provide certain information to Oklahoma
18 Tax Commission; subjecting director to certain
19 requirements; providing for codification; and
20 providing an effective date.

21 BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:

22 SECTION 1. NEW LAW A new section of law to be codified
23 in the Oklahoma Statutes as Section 2357.701 of Title 68, unless
24 there is created a duplication in numbering, reads as follows:

A. As used in this section:

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

2. "Director" means the director of the Oklahoma Department of
Human Services;

1 3. "Pregnancy resource center" means a nonresidential facility
2 located in this state:

3 a. established and operating primarily to provide
4 assistance to women and families with crisis
5 pregnancies or unplanned pregnancies by offering
6 pregnancy testing, counseling, emotional and material
7 support, and other similar services or by offering
8 services, such as:

- 9 (1) prenatal care,
10 (2) medical and mental health care,
11 (3) parenting skills,
12 (4) drug and alcohol testing and treatment,
13 (5) child care, and newborn and infant care,
14 (6) housing and utilities,
15 (7) educational services,
16 (8) food, clothing, and supplies relating to
17 pregnancy, newborn care, and parenting,
18 (9) adoption assistance,
19 (10) job training and placement,
20 (11) establishing and promoting responsible paternity,
21 (12) ultrasound services,
22 (13) case management,
23 (14) domestic abuse protection, and
24 (15) transportation,

1 to encourage and assist such women and families in carrying
2 their pregnancies to term,

3 b. where childbirths are not performed,

4 c. which does not perform, induce, or refer for abortions
5 and which does not hold itself out as performing,
6 inducing, or referring for abortions,

7 d. which provides direct client services at the facility,
8 as opposed to merely providing counseling or referral
9 services by telephone,

10 e. which provides its services at no cost to its clients,

11 f. when providing medical services, such medical services
12 must be performed in accordance with Oklahoma statute,
13 and

14 g. which is exempt from income taxation pursuant to the
15 Internal Revenue Code; and

16 4. "Taxpayer" means a person, firm, a partner in a firm,
17 corporation, or a shareholder in an S corporation doing business in
18 the state and subject to the tax imposed by Section 2355 of Title 68
19 of the Oklahoma Statutes or an insurance company subject to the tax
20 imposed by Section 624 or 628 of Title 36 of the Oklahoma Statutes
21 or other financial institution subject to the tax imposed by Section
22 2370 of Title 68 of the Oklahoma Statutes.

23 B. For taxable years beginning after December 31, 2023, there
24 shall be allowed a credit against the tax imposed pursuant to

1 Section 2355 of Title 68 of the Oklahoma Statutes in the amount of
2 seventy percent (70%) of the amount a taxpayer contributed to a
3 pregnancy resource center.

4 C. A taxpayer shall not be allowed to claim a tax credit in
5 excess of Fifty Thousand Dollars (\$50,000.00) per taxable year.
6 However, any tax credit that cannot be claimed in the taxable year
7 the contribution was made may be claimed in the next succeeding
8 taxable year.

9 D. The credit authorized pursuant to the provisions of this
10 section may not be used to reduce the tax liability of the taxpayer
11 to less than zero (0). The credit authorized pursuant to the
12 provisions of this section may not be assigned, transferred, or
13 sold.

14 E. Except for any excess credit which is carried over pursuant
15 to subsection C of this section, a taxpayer shall not be allowed to
16 claim a tax credit unless the total amount of such taxpayer's
17 contribution or contributions to a pregnancy resource center or
18 centers in a taxable year has a value of at least One Hundred
19 Dollars (\$100.00).

20 F. The Director shall determine, at least annually, which
21 facilities in this state may be classified as pregnancy resource
22 centers. The Director may require of a facility seeking to be
23 classified as a pregnancy resource center whatever information which
24 is reasonably necessary to make such a determination. The Director

1 shall classify a facility as a pregnancy resource center if such
2 facility meets the definition set forth in subsection A of this
3 section. The Director shall establish a procedure by which a
4 taxpayer can determine if a facility has been classified as a
5 pregnancy resource center.

6 G. Pregnancy resource centers shall be permitted to decline a
7 contribution from a taxpayer.

8 H. Each pregnancy resource center shall provide information to
9 the Director concerning the identity of each taxpayer making a
10 contribution to the pregnancy resource center who is claiming a tax
11 credit pursuant to this section and the amount of the contribution.
12 The Director shall provide the information to the Oklahoma Tax
13 Commission. The Director shall be subject to the confidentiality
14 and penalty provisions of Section 205 of Title 68 of the Oklahoma
15 Statutes relating to the disclosure of tax information.

16 SECTION 2. This act shall become effective January 1, 2024.

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