

HOUSE BILL NO. 4652

May 24, 2023, Introduced by Reps. Beeler, DeBoer, Martin, Thompson, Borton, Schriver, Harris, Kunse, Bierlein, Cavitt, Maddock, Fox, Alexander, Mueller and Jaime Greene and referred to the Committee on Government Operations.

A bill to amend 1967 PA 281, entitled
"Income tax act of 1967,"
(MCL 206.1 to 206.847) by adding section 259.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 **Sec. 259. (1) For tax years beginning on and after January 1,**
2 **2024, subject to the limitations under this section, a taxpayer**
3 **that makes a contribution during the tax year to a qualified**
4 **pregnancy resource center may claim a credit against the tax**
5 **imposed under this part in an amount equal to the total amount the**
6 **taxpayer contributed to a qualified pregnancy resource center**

1 during the tax year.

2 (2) For a resident estate or trust, the amount used to
3 calculate the credit under this section shall not have been
4 deducted in arriving at federal taxable income.

5 (3) The department shall determine, at least annually, which
6 pregnancy resource centers in this state are classified as
7 qualified pregnancy resource centers. The department may require a
8 pregnancy resource center seeking to be classified as a qualified
9 pregnancy resource center to provide any information that is
10 reasonably necessary to make that determination. The department
11 shall publish on its website a list of each pregnancy resource
12 center that is a qualified pregnancy resource center for which a
13 taxpayer may make contributions and claim a credit for those
14 contributions under this section.

15 (4) A qualified pregnancy resource center is permitted to
16 decline a contribution from any person. If a qualified pregnancy
17 resource center receives a contribution, the qualified pregnancy
18 resource center shall provide the person making the contribution
19 with a receipt for the contribution in a form and manner as
20 prescribed by the department that includes at least the identity of
21 the person making the contribution to the qualified pregnancy
22 resource center and the amount of the contribution. To claim the
23 credit under this section, the taxpayer must attach a copy of each
24 receipt received under this subsection to the annual return filed
25 under this part for the same tax year for which the credit is
26 claimed.

27 (5) If the amount of the credit allowed under this section for
28 the tax year exceeds the taxpayer's tax liability for the tax year,
29 that portion that exceeds the tax liability for the tax year must

1 be refunded.

2 (6) As used in this section:

3 (a) "Contribution" means any donation of cash, stock, bonds,
4 or other marketable securities, or real property.

5 (b) "Pregnancy resource center" means a nonresidential
6 facility located in this state that satisfies each of the
7 following:

8 (i) Was established and is operating primarily to provide
9 assistance to women and families with crisis pregnancies or
10 unplanned pregnancies by offering pregnancy testing, counseling,
11 emotional and material support, and other similar services,
12 including, but not limited to, prenatal care, medical and mental
13 health care, parenting skills, drug and alcohol testing and
14 treatment, child care and newborn and infant care, housing and
15 utilities, educational services, food, clothing, and supplies
16 relating to pregnancy, newborn care, and parenting, adoption
17 assistance, job training and placement, establishing and promoting
18 responsible paternity, ultrasound services, case management,
19 domestic abuse protection, and transportation services to encourage
20 and assist women and families in carrying their pregnancies to
21 term.

22 (ii) Does not perform childbirths within that facility.

23 (iii) Does not perform, induce, or refer for abortions and does
24 not hold itself out as performing, inducing, or referring for
25 abortions within that facility.

26 (iv) Provides direct client services at the facility, as
27 opposed to merely providing counseling or referral services by
28 telephone.

29 (v) Provides its services at no cost to its clients.

1 (vi) Provides medical services in accordance with the laws of
2 this state.

3 (vii) Is exempt from federal income tax pursuant to the
4 provisions of the internal revenue code.

5 (c) "Qualified pregnancy resource center" means a pregnancy
6 resource center that the department determines meets each of the
7 conditions described under subdivision (b) and classifies that
8 center as a qualified pregnancy resource center for which a
9 taxpayer may claim a credit for any contributions made to that
10 center.