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The original instrument was prepared by Curry J. Lann. The following digest, which does not constitute a part of the legislative instrument, was prepared by Emily Toler.

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DIGEST

SB 41 Engrossed

2023 Regular Session

Mizell

Proposed law authorizes a credit against Louisiana income tax for qualified donations made to an eligible maternal wellness center. The credit shall be an amount equal to 50% of the donation and taken for the taxable year in which the donation is made. The total amount of the credits taken by any taxpayer during any taxable year shall not exceed \$5,000.

Proposed law limits the total amount of the tax credits granted by the Department of Revenue (DOR) in any calendar year to \$5,000,000.

Proposed law grants credits on a first-come, first-served basis, with no more than 5% of the total tax credits available allocated for contributions to a single maternal wellness center.

Proposed law prohibits credits for donations made to eligible maternal wellness centers before January 1, 2024, or after December 31, 2030.

Proposed law requires the Louisiana Department of Health (LDH) to establish and maintain a voluntary registry of maternal wellness centers and make the registry available to the public on its website.

Proposed law prohibits the registry from including any organization involved in, or associated with counseling for, or referrals to, abortion clinics, providing medical abortion-related procedures, or pro-abortion advertising.

Proposed law provides for the criteria for organizations seeking to be included in the registry and requires an affidavit that the organization meets the criteria be signed by an officer of the organization under penalty of perjury.

Proposed law requires LDH to review each affidavit and determine whether the organization meets the criteria to be included in the registry. Requires LDH to send notice to the applicant organization and to the secretary of DOR of its determination.

Proposed law requires registered maternal wellness centers to submit an annual report to LDH no later than February first of each year and include a comprehensive status report on the maternal wellness center's services, activities, expenditures, and goals and objectives achieved.

Proposed law provides for the recapture of credits if DOR finds that a taxpayer has obtained a tax credit in violation of the provisions of proposed law.

Proposed law requires DOR to promulgate rules for the purpose of administering the tax credit in

accordance with the provisions of Administrative Procedure Act (APA).

Proposed law provides that the rules promulgated by DOR are subject to oversight by the Senate Committee on Revenue and Fiscal Affairs and the House Committee on Ways and Means in accordance with the APA.

Proposed law requires LDH, in consultation with DOR, to promulgate rules necessary for the maintenance of the maternal wellness registry in accordance with the provisions of the APA.

Proposed law requires the rules to provide for the application process and the maternal wellness center registry criteria.

Proposed law provides that the rules promulgated by LDH are subject to oversight by the Senate Committee on Health and Welfare and the House Committee on Health and Welfare in accordance with the APA.

Proposed law is applicable to taxable periods on or after January 1, 2024.

Effective August 1, 2023.

(Adds R.S. 47:6111-6116)

#### Summary of Amendments Adopted by Senate

##### Committee Amendments Proposed by Senate Committee on Revenue and Fiscal Affairs to the original bill

1. Decreases the total tax credits available for allocation to a single maternal wellness center from 50% to 5%.
2. Clarifies provisions for the recapture of credits by the DOR.
3. Applicable to taxable periods on or after January 1, 2024.
4. Makes technical amendments.