
The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Curry J. Lann.

DIGEST

SB 41 Reengrossed

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 20% 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, 2025, or after December 31, 2030.

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

Proposed law requires LDH to create an electronic or downloadable registration form for eligible maternal wellness centers. An eligible maternal wellness center may voluntarily register with LDH by completing and submitting the registration form.

Proposed law requires LDH to formulate a list of registered eligible maternal wellness centers based solely on the registration forms submitted to LDH.

Proposed law prohibits the list 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 that LDH shall have no regulatory authority over registered eligible maternal wellness centers and shall not be required to verify the eligibility of an eligible maternal wellness center.

Proposed law requires LDH to post a link on its website that contains an overview of available resources, including but not limited to, information on Louisiana Medicaid services, the Special Supplemental Nutrition Program for Women, Infants and Children, parish health unit services, and locations of parish health units.

Proposed law requires registered eligible maternal wellness centers to submit an annual report to LDH and DOR no later than Feb. 1 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 authorizes LDH to promulgate rules necessary for the implementation of proposed law in accordance with the provisions of the APA.

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, 2025.

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.

Committee Amendments Proposed by Senate Committee on Finance to the engrossed bill

1. Increases the amount of the credit from 5% to 50% of the donation.

2. Increases the total tax credits available for allocation to a single maternal wellness center from 5% to 20%.
3. Clarifies the definition of an eligible maternal wellness center.
4. Requires LDH to create a registration form for eligible maternal wellness centers and formulate a list of registered eligible maternal wellness centers.
5. Clarifies that LDH has no regulatory authority over registered eligible maternal wellness centers and is not required to verify the eligibility of an eligible maternal wellness center.
6. Requires LDH to post a link on its website that contains an overview of available resources for mothers.
7. Removes provisions providing for registry criteria, requiring affidavits, and requiring LDH to review and determine whether an organization meets the criteria to be included in the registry.
8. Removes the requirement that LDH adopt rules to provide for the application process and the maternal wellness center registry criteria and instead authorizes LDH to promulgate rules necessary for the implementation of proposed law.
9. Changes the applicability date from on or after January 1, 2024 to on or after January 1, 2025.