



1 children. Maternal wellness centers assist mothers with essential services such  
2 as pre-natal and parenting classes, counseling, medical resources, and assistance  
3 with material needs. It is the intent of this Chapter to provide incentives for  
4 entities and individuals to donate to eligible maternal wellness centers that  
5 improve the quality of life for Louisiana mothers and families.

6 §6112. Definitions

7 For purposes of this Chapter, the following terms shall be defined as  
8 follows:

9 (1)(a) "Eligible maternal wellness center" means an organization that is  
10 exempt from federal income taxation under Section 501(c)(3) of the Internal  
11 Revenue Code and:

12 (i) is located in Louisiana.

13 (ii) is registered with the Louisiana Department of Health pursuant to  
14 the provisions of this Chapter.

15 (iii) provides services intended to meet the pre-natal and post-natal needs  
16 of mothers and children including pre-natal, infant care, breast feeding, and  
17 parenting education classes, counseling, and pregnancy tests administered by  
18 a registered nurse.

19 (iv) provides resources including a list of locations where pregnant  
20 women can apply for the Medicaid and the Special Supplemental Nutrition  
21 Program for Women, Infants, and Children (WIC) and a list of local obstetrics  
22 and gynecology doctors that accept Medicaid.

23 (v) provides adoption education and referrals and a comprehensive list  
24 of community resources addressing the ancillary needs of women and children.

25 (vi) provides material needs throughout pregnancy and for a minimum  
26 of two years after delivery such as infant supplies and clothing, maternity  
27 clothing, housing assistance, food, utilities, and transportation.

28 (vii) is affiliated with at least one national organization for pregnancy  
29 centers including Heartbeat International, Care Net, or the National Institute

1 of Family and Life Advocates.

2 (b) "Eligible maternal wellness center" shall not include any  
3 organization involved in, or associated with counseling for, or referrals to,  
4 abortion clinics, providing medical abortion-related procedures, or  
5 pro-abortion advertising.

6 (2) "Qualified donation" shall mean a donation made to an eligible  
7 maternal wellness center to assist mothers with essential services and material  
8 needs.

9 §6113. Tax credits for donations made to eligible maternal wellness centers

10 A. There shall be a credit against any Louisiana income tax for qualified  
11 donations made to an eligible maternal wellness center. The credit shall be an  
12 amount equal to fifty percent of the donation. Any credit shall be taken as a  
13 credit against the income tax for the taxable year in which the donation is made.  
14 The total amount of the credits taken by any taxpayer during any taxable year  
15 shall not exceed five thousand dollars.

16 B.(1) The total amount of the tax credits granted by the Department of  
17 Revenue pursuant to this Chapter in any calendar year shall not exceed five  
18 million dollars.

19 (2) The granting of credits under this Chapter shall be on a first-come,  
20 first-served basis, with no more than fifty percent of the total tax credits  
21 available allocated for contributions to a single maternal wellness center, as  
22 further provided by rules promulgated by the Department of Revenue.

23 (3) If the total amount of credits applied for in any particular year  
24 exceeds the aggregate amount of tax credits allowed for that year, the excess  
25 shall be treated as having been applied for on the first day of the subsequent  
26 year. If the total amount of credits granted in any fiscal year is less than the  
27 amount available to be granted, any residual credit remaining shall be available  
28 to be granted in subsequent fiscal years.

29 C. No credit shall be granted pursuant to this Chapter for donations

1 made to eligible maternal wellness centers before January 1, 2024, or after  
2 December 31, 2030.

3 §6114. Registry of maternal wellness centers

4 A. The Louisiana Department of Health shall establish and maintain, in  
5 accordance with the provisions of this Chapter, a voluntary registry of  
6 maternal wellness centers. The purpose of the registry shall be to function as a  
7 single database of eligible maternal wellness centers located in Louisiana. The  
8 Louisiana Department of Health shall publish and make the registry available  
9 to the public on its website.

10 B. The registry shall not include any organization involved in, or  
11 associated with counseling for, or referrals to, abortion clinics, providing  
12 medical abortion-related procedures, or pro-abortion advertising.

13 C.(1) Any organization seeking to be included in the registry shall  
14 provide the Louisiana Department of Health with an affidavit that it meets the  
15 following criteria:

16 (a) Verification that the organization is located in Louisiana.

17 (b) Verification that the organization is exempt from federal income  
18 taxation under Section 501(c)(3) of the Internal Revenue Code.

19 (c) A statement that the organization meets the definition requirements  
20 of an eligible maternal wellness center as provided in R.S. 47:6112.

21 (d) Any other information that the Louisiana Department of Health  
22 requires by rule.

23 (2) The affidavit shall be signed by an officer of the organization under  
24 penalty of perjury.

25 (3) The organization shall notify the Louisiana Department of Health of  
26 any changes that may affect eligibility under this Section.

27 D. The Louisiana Department of Health shall review each affidavit and  
28 determine whether the organization meets the criteria to be included in the  
29 registry. The Louisiana Department of Health shall send notice to the applicant

1 organization and to the secretary of the Department of Revenue of its  
2 determination.

3 E. Registered maternal wellness centers shall submit an annual report  
4 to the Louisiana Department of Health no later than February first of each  
5 year. The report shall include a comprehensive status report on the maternal  
6 wellness center's services, activities, expenditures, and goals and objectives  
7 achieved.

8 §6115. Recapture of credits

9 A. If the Department of Revenue finds that a taxpayer has obtained a tax  
10 credit in violation of the provisions of this Chapter, including but not limited to  
11 fraud or misrepresentation, then the taxpayer's state income tax for such  
12 taxable period shall be increased by such amount necessary for the recapture  
13 of the tax credit provided for in this Chapter.

14 B.(1) Credits granted to a taxpayer, but later disallowed, may be  
15 recovered by the secretary of the Department of Revenue through any collection  
16 remedy authorized by R.S. 47:1561 and initiated within the later of the  
17 following:

18 (a) Three years from December thirty-first of the year in which the  
19 credit was taken.

20 (b) The time period for which prescription has been extended, as  
21 provided by R.S. 47:1580.

22 (2) The only interest that may be assessed and collected on recovered  
23 credits is interest at a rate three percentage points above the rate provided in  
24 R.S. 9:3500(B)(1), which shall be computed from the original date of the return  
25 on which the credit was taken.

26 C. The provisions of this Section are in addition to and shall not limit the  
27 authority of the secretary of the Department of Revenue to assess or to collect  
28 under any other provision of law.

29 §6116. Rules and regulations

1                    **A.(1) The Department of Revenue shall promulgate rules and regulations**  
 2                    **necessary for the purpose of administering the tax credit pursuant to this**  
 3                    **Chapter in accordance with the provisions of the Administrative Procedure Act.**

4                    **(2) Rules promulgated by the Department of Revenue pursuant to this**  
 5                    **Chapter shall be subject to oversight by the Senate Committee on Revenue and**  
 6                    **Fiscal Affairs and the House Committee on Ways and Means in accordance**  
 7                    **with the Administrative Procedure Act.**

8                    **B.(1) The Louisiana Department of Health, in consultation with the**  
 9                    **Department of Revenue, shall promulgate rules and regulations necessary for**  
 10                   **the maintenance of the maternal wellness registry including the minimum**  
 11                   **criteria and requirements for inclusion in the registry in accordance with the**  
 12                   **provisions of the Administrative Procedure Act. The rules shall also provide for**  
 13                   **all of the following:**

14                   **(a) The application process for the maternal wellness center registry.**

15                   **(b) The maternal wellness center registry criteria.**

16                   **(2) Rules promulgated by the Louisiana Department of Health pursuant**  
 17                   **to the provisions of this Chapter shall be subject to oversight by the Senate**  
 18                   **Committee on Health and Welfare and the House Committee on Health and**  
 19                   **Welfare in accordance with the Administrative Procedure Act.**

20                   Section 2. This Act shall become effective January 1, 2024.

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

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SB 41 Original

DIGEST  
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 50% 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.

Effective January 1, 2024.

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