

SENATE BILL NO. 41

BY SENATOR MIZELL AND REPRESENTATIVE EDMONSTON

1 AN ACT

2 To enact Chapter 2-A of Subtitle VII of Title 47 of the Louisiana Revised Statutes of 1950,
3 to be comprised of R.S. 47:6111 through 6116, relative to tax credits; to establish a
4 tax credit for qualified donations made to an eligible maternal wellness center; to
5 provide for the amount of the credit; to provide for definitions; to provide for a
6 registry of maternal wellness centers; to provide for certain requirements and
7 limitations; to provide for the recapture of credits; to authorize the Louisiana
8 Department of Health to promulgate rules; to require the Department of Revenue to
9 promulgate rules; to provide for applicability; to provide for an effective date; and
10 to provide for related matters.

11 Be it enacted by the Legislature of Louisiana:

12 Section 1. Chapter 2-A of Subtitle VII of Title 47 of the Louisiana Revised Statutes
13 of 1950, comprised of R.S. 47:6111 through 6116, is hereby enacted to read as follows:

14 **CHAPTER 2-A. MATERNAL WELLNESS CENTER TAX CREDITS**

15 **§6111. Purpose**

16 **The legislature hereby determines that quality pre-natal and post-natal**
17 **care and support ensures healthy outcomes for Louisiana mothers and their**

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 and included
14 on the list of registered eligible maternal wellness centers published on the
15 Louisiana Department of Health website pursuant to the provisions of this
16 Chapter.

17 (iii) Provides services primarily and exclusively intended to meet the pre-
18 natal and post-natal needs of mothers and children including pre-natal, infant
19 care, breastfeeding, and parenting education, peer or professional counseling,
20 and pregnancy tests administered by a registered nurse.

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

25 (v) Provides adoption education and referrals and a comprehensive list
26 of community resources addressing the ancillary needs of women and children.

27 (vi) Provides material needs through direct assistance and referrals
28 throughout pregnancy and for a minimum of two years after delivery such as
29 infant supplies and clothing, maternity clothing, housing assistance, food,
30 utilities, and transportation.

1 (vii) Is affiliated with at least one national organization for pregnancy
2 centers including Heartbeat International, Care Net, or the National Institute
3 of Family and Life Advocates.

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

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

11 §6113. Tax credits for donations made to eligible maternal wellness centers

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

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

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

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

1 C. No credit shall be granted pursuant to this Chapter for donations
2 made to eligible maternal wellness centers before January 1, 2025, or after
3 December 31, 2030.

4 §6114. Registry of maternal wellness centers

5 A. The Louisiana Department of Health shall establish and maintain, in
6 accordance with the provisions of this Chapter, a voluntary registry of maternal
7 wellness centers. The purpose of the registry shall be to function as a single
8 database of eligible maternal wellness centers located in Louisiana. The
9 Louisiana Department of Health shall publish and make the registry available
10 to the public on its website. The Louisiana Department of Health shall have no
11 regulatory authority over registered eligible maternal wellness centers.

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

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

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

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

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

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

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

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

29 D. The Louisiana Department of Health shall review each affidavit and
30 determine whether the organization meets the criteria to be included in the

1 registry. The Louisiana Department of Health shall send notice to the applicant
2 organization and to the secretary of the Department of Revenue of its
3 determination.

4 E. Registered eligible maternal wellness centers shall complete an annual
5 form and provide the form to the Louisiana Department of Health no later than
6 February first of each year in order to verify that the organization continues to
7 meet the criteria of a maternal wellness center.

8 §6115. Recapture of credits

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

14 B. Credits granted to a taxpayer, but later disallowed, may be recovered
15 by the secretary of the Department of Revenue through any collection remedy
16 authorized by and in accordance with R.S. 47:1561.3.

17 §6116. Rules and regulations

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

21 (2) Rules promulgated by the Department of Revenue pursuant to this
22 Chapter shall be subject to oversight by the Senate Committee on Revenue and
23 Fiscal Affairs and the House Committee on Ways and Means in accordance
24 with the Administrative Procedure Act.

25 B.(1) The Louisiana Department of Health may promulgate rules and
26 regulations necessary for the implementation of this Chapter in accordance with
27 the provisions of the Administrative Procedure Act.

28 (2) Rules promulgated by the Louisiana Department of Health pursuant
29 to the provisions of this Chapter shall be subject to oversight by the Senate
30 Committee on Health and Welfare and the House Committee on Health and

1 Welfare in accordance with the Administrative Procedure Act.

2 Section 2. The provisions of this Act shall apply to income taxable periods beginning
3 on or after January 1, 2025.

PRESIDENT OF THE SENATE

SPEAKER OF THE HOUSE OF REPRESENTATIVES

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____