AN ACT

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

Be it enacted by the Legislature of Louisiana:

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

CHAPTER 2-A. MATERNAL WELLNESS CENTER TAX CREDITS

§6111. Purpose

The legislature hereby determines that quality pre-natal and post-natal care and support ensures healthy outcomes for Louisiana mothers and their...
children. Maternal wellness centers assist mothers with essential services such as pre-natal and parenting classes, counseling, medical resources, and assistance with material needs. It is the intent of this Chapter to provide incentives for entities and individuals to donate to eligible maternal wellness centers that improve the quality of life for Louisiana mothers and families.

§6112. Definitions

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

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

(i) Is located in Louisiana.

(ii) Is registered with the Louisiana Department of Health and included on the list of registered eligible maternal wellness centers published on the Louisiana Department of Health website pursuant to the provisions of this Chapter.

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

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

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

(vi) Provides material needs through direct assistance and referrals throughout pregnancy and for a minimum of two years after delivery such as infant supplies and clothing, maternity clothing, housing assistance, food, utilities, and transportation.
(vii) Is affiliated with at least one national organization for pregnancy centers including Heartbeat International, Care Net, or the National Institute of Family and Life Advocates.

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

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

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

A. There shall be a credit against any Louisiana income tax for qualified donations made to an eligible maternal wellness center. The credit shall be an amount equal to fifty percent of the donation. Any credit shall be taken as a credit against the income tax 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 fifty percent of the taxpayer's tax liability.

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

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

(3) If the total amount of credits applied for in any particular year exceeds the aggregate amount of tax credits allowed for that year, the excess shall be treated as having been applied for on the first day of the subsequent year. If the total amount of credits granted in any fiscal year is less than the amount available to be granted, any residual credit remaining shall be available to be granted in subsequent fiscal years.
C. No credit shall be granted pursuant to this Chapter for donations made to eligible maternal wellness centers before January 1, 2025, or after December 31, 2030.

§6114. Registry of maternal wellness centers

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

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

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

(a) Verification that the organization is located in Louisiana.
(b) Verification that the organization is exempt from federal income taxation under Section 501(c)(3) of the Internal Revenue Code.
(c) A statement that the organization meets the definition requirements of an eligible maternal wellness center as provided in R.S. 47:6112.
(d) Any other information that the Louisiana Department of Health requires by rule.

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

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

D. The Louisiana Department of Health shall review each affidavit and determine whether the organization meets the criteria to be included in the Registry.
registry. The Louisiana Department of Health shall send notice to the applicant organization and to the secretary of the Department of Revenue of its determination.

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

§6115. Recapture of credits

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

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

§6116. Rules and regulations

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

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

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

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

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

PRESIDENT OF THE SENATE

SPEAKER OF THE HOUSE OF REPRESENTATIVES

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: ______________