

RÉSUMÉ DIGEST

ACT 437 (SB 41)

2023 Regular Session

Mizell

New law authorizes a credit against La. income tax for qualified donations made to organizations defined by new law as eligible maternal wellness centers. Provides that the credit shall be in an amount equal to 50% of the taxpayer's donation to an eligible maternal wellness center and shall be taken for the taxable year in which the donation is made. Limits the total credit taken by a taxpayer during any taxable year to 50% of the taxpayer's tax liability.

New law limits the amount of credits granted pursuant to new law in any calendar year to \$5,000,000.

New law provides for granting of 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.

New law provides that if the total amount of credits applied for in any year exceeds the aggregate amount of tax credits allowed for that year, the excess shall be treated as applied for on the first day of the subsequent year. Further provides that if the total amount of credits granted in any year is less than the amount available to be granted, any residual credit remaining shall be available to be granted in subsequent years.

New law prohibits credits for donations made to maternal wellness centers before Jan. 1, 2025, or after Dec. 31, 2030.

New law requires the La. Department of Health (LDH) to establish and maintain a voluntary registry of maternal wellness centers. Provides that the purpose of the registry is to function as a single database of eligible maternal wellness centers located in Louisiana and requires LDH to publish the registry on its website.

New law stipulates that LDH shall have no regulatory authority over registered eligible maternal wellness centers.

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

New law requires each organization seeking to be included in the registry to provide to LDH an affidavit, signed by an officer of the organization under penalty of perjury, affirming that the organization meets applicable criteria established in new law. Requires each such organization to notify LDH of any changes that may affect its eligibility under new law.

New law requires LDH to review each affidavit it receives pursuant to new law and determine whether the applicant organization meets the criteria to be included in the registry. Requires LDH to send notice of its determination to the applicant organization and to the secretary of the Dept. of Revenue (DOR).

New law requires registered, eligible maternal wellness centers to complete and provide to LDH a form no later than Feb. 1 annually in order to verify that they continue to meet eligibility criteria provided in new law.

New law provides for the recapture of tax credits in cases in which DOR finds that a taxpayer has knowingly obtained credits in violation of new law.

New law requires DOR to promulgate administrative rules for administration of the tax credit provided for in new law. Specifies that such rules 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 Administrative Procedure Act.

New law authorizes LDH to promulgate rules as necessary for implementation of new law. Specifies that such rules are subject to oversight by the legislative committees on health and welfare in accordance with the Administrative Procedure Act.

New law is applicable to taxable periods beginning on or after January 1, 2025.

Effective August 1, 2023.

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