

1 STATE OF OKLAHOMA

2 1st Session of the 60th Legislature (2025)

3 HOUSE BILL 1201

By: Maynard

4
5
6 AS INTRODUCED

7 An Act relating to revenue and taxation; defining
8 terms; creating tax credit for contributions made to
9 pregnancy resource centers; limiting tax credit
10 amount; limiting certain uses of tax credit; limiting
11 ability to claim credit; authorizing director of
12 Oklahoma Department of Human Services to classify
13 pregnancy resource centers; requiring certain
14 procedure; allowing pregnancy resource centers to
15 decline contributions; requiring pregnancy resource
16 centers to provide certain information; requiring
17 director to provide certain information to Oklahoma
18 Tax Commission; subjecting director to certain
19 requirements; imposing cap on tax credits;
20 prescribing formula with respect to administration of
21 cap; providing for codification; and providing an
22 effective date.

23 BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:

24 SECTION 1. NEW LAW A new section of law to be codified
in the Oklahoma Statutes as Section 2357.701 of Title 68, unless
there is created a duplication in numbering, reads as follows:

A. As used in this section:

1. "Contribution" means a donation of cash, stock, bonds, or
other marketable securities, or real property;

1 2. "Director" means the director of the Oklahoma Department of
2 Human Services;

3 3. "Pregnancy resource center" means a nonresidential facility
4 located in this state:

5 a. established and operating primarily to provide
6 assistance to women and families with crisis
7 pregnancies or unplanned pregnancies by offering
8 pregnancy testing, counseling, emotional and material
9 support, and other similar services or by offering
10 services, such as:

- 11 (1) prenatal care,
- 12 (2) medical and mental health care,
- 13 (3) parenting skills,
- 14 (4) drug and alcohol testing and treatment,
- 15 (5) child care, and newborn and infant care,
- 16 (6) housing and utilities,
- 17 (7) educational services,
- 18 (8) food, clothing, and supplies relating to
19 pregnancy, newborn care, and parenting,
- 20 (9) adoption assistance,
- 21 (10) job training and placement,
- 22 (11) establishing and promoting responsible paternity,
- 23 (12) ultrasound services,
- 24 (13) case management,

- 1 (14) domestic abuse protection, and
2 (15) transportation,
3 to encourage and assist such women and families in carrying
4 their pregnancies to term,
5 b. where childbirths are not performed,
6 c. which does not perform, induce, or refer for abortions
7 and which does not hold itself out as performing,
8 inducing, or referring for abortions,
9 d. which provides direct client services at the facility,
10 as opposed to merely providing counseling or referral
11 services by telephone,
12 e. which provides its services at no cost to its clients,
13 f. when providing medical services, such medical services
14 must be performed in accordance with Oklahoma Statute,
15 and
16 g. which is exempt from income taxation pursuant to the
17 Internal Revenue Code; and

18 4. "Taxpayer" means a person, firm, a partner in a firm,
19 corporation, or a shareholder in an S corporation doing business in
20 the state and subject to the tax imposed by Section 2355 of Title 68
21 of the Oklahoma Statutes or an insurance company subject to the tax
22 imposed by Section 624 or 628 of Title 36 of the Oklahoma Statutes
23 or other financial institution subject to the tax imposed by Section
24 2370 of Title 68 of the Oklahoma Statutes.

1 B. For taxable years beginning after December 31, 2024, and
2 beginning not later than January 1, 2030, there shall be allowed a
3 credit against the tax imposed pursuant to Section 2355 of Title 68
4 of the Oklahoma Statutes in the amount of seventy percent (70%) of
5 the amount a taxpayer contributed to a pregnancy resource center.

6 C. A taxpayer shall not be allowed to claim a tax credit in
7 excess of Fifty Thousand Dollars (\$50,000.00) per taxable year.
8 However, any tax credit that cannot be claimed in the taxable year
9 the contribution was made may be claimed in the next succeeding
10 taxable year.

11 D. The credit authorized pursuant to the provisions of this
12 section may not be used to reduce the tax liability of the taxpayer
13 to less than zero (0). The credit authorized pursuant to the
14 provisions of this section may not be assigned, transferred, or
15 sold.

16 E. Except for any excess credit which is carried over pursuant
17 to subsection C of this section, a taxpayer shall not be allowed to
18 claim a tax credit unless the total amount of such taxpayer's
19 contribution or contributions to a pregnancy resource center or
20 centers in a taxable year has a value of at least One Hundred
21 Dollars (\$100.00).

22 F. The Director shall determine, at least annually, which
23 facilities in this state may be classified as pregnancy resource
24 centers. The Director may require of a facility seeking to be

1 classified as a pregnancy resource center whatever information which
2 is reasonably necessary to make such a determination. The Director
3 shall classify a facility as a pregnancy resource center if such
4 facility meets the definition set forth in subsection A of this
5 section. The Director shall establish a procedure by which a
6 taxpayer can determine if a facility has been classified as a
7 pregnancy resource center.

8 G. Pregnancy resource centers shall be permitted to decline a
9 contribution from a taxpayer.

10 H. Each pregnancy resource center shall provide information to
11 the Director concerning the identity of each taxpayer making a
12 contribution to the pregnancy resource center who is claiming a tax
13 credit pursuant to this section and the amount of the contribution.
14 The Director shall provide the information to the Oklahoma Tax
15 Commission. The Director shall be subject to the confidentiality
16 and penalty provisions of Section 205 of Title 68 of the Oklahoma
17 Statutes relating to the disclosure of tax information.

18 I. For the tax year beginning January 1, 2025, and each tax
19 year thereafter, the total amount of credits authorized by this
20 section used to offset tax shall be adjusted annually to limit the
21 annual amount of credits to Five Million Dollars (\$5,000,000.00).
22 The Tax Commission shall annually calculate and publish by the first
23 day of the affected year a percentage by which the credits
24 authorized by this section shall be reduced so the total amount of

1 credits used to offset tax does not exceed Five Million Dollars
2 (\$5,000,000.00) per year. The formula to be used for the percentage
3 adjustment shall be Five Million Dollars (\$5,000,000.00) divided by
4 the credits claimed in the second preceding year.

5 J. In the event the total tax credits authorized by this
6 section exceed Five Million Dollars (\$5,000,000.00) in any calendar
7 year, the Tax Commission shall permit any excess over Five Million
8 Dollars (\$5,000,000.00) but shall factor such excess into the
9 percentage adjustment formula for subsequent years.

10 SECTION 2. This act shall become effective January 1, 2026.

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