

1 STATE OF OKLAHOMA

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

3 COMMITTEE SUBSTITUTE
4 FOR

5 HOUSE BILL NO. 1201

6 By: Maynard

7 COMMITTEE SUBSTITUTE

8 [revenue and taxation - contributions - tax credit -
9 claim - resource centers; procedure - information -
10 Tax Commission - requirements - cap - codification;
11 - effective date]

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

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

19 A. As used in this section:

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

22 2. "Director" means the Director of the State Department of
23 Health;

1 3. "Other qualifying center" means a facility located in this
2 state:

3 a. established and operating primarily to provide
4 assistance to women and families during pregnancy,
5 childbirth, or postpartum through services such as:

6 (1) maternity housing and transitional living
7 support,

8 (2) post-natal medical and mental health care,
9 excluding post-natal medical and mental health
10 care performed at a hospital,

11 (3) lactation support and newborn care education,

12 (4) postpartum counseling and maternal well-being
13 programs,

14 (5) support for mothers up to one (1) year
15 postpartum, and

16 (6) food, clothing, and supplies relating to
17 pregnancy, newborn care, and parenting,

18 to encourage and assist such women and families in carrying their
19 pregnancies to term and supporting the health of the mother and
20 child after birth,

21 b. where childbirths are not performed,

22 c. which does not perform, induce, or refer for abortions
23 and which does not hold itself out as performing,
24 inducing, or referring for abortions,

- d. which provides direct client services at the facility, as opposed to merely providing counseling or referral services by telephone,
- e. which provides its services at no cost to its clients,
- f. when providing medical services, such medical services must be performed in accordance with Oklahoma Statutes, and
- g. which is exempt from income taxation pursuant to the Internal Revenue Code;

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

- a. established and operating primarily to provide assistance to women and families with crisis pregnancies or unplanned pregnancies by offering pregnancy testing, counseling, emotional and material support, and other similar services or by offering services, such as:
 - (1) prenatal care,
 - (2) medical and mental health care,
 - (3) parenting skills,
 - (4) drug and alcohol testing and treatment,
 - (5) child care, and newborn and infant care,
 - (6) housing and utilities,
 - (7) educational services,

- (8) food, clothing, and supplies relating to pregnancy, newborn care, and parenting,
- (9) adoption assistance,
- (10) job training and placement,
- (11) establishing and promoting responsible paternity,
- (12) ultrasound services,
- (13) case management,
- (14) domestic abuse protection, and
- (15) transportation,

to encourage and assist such women and families in carrying their pregnancies to term,

- b. where childbirths are not performed,
- c. which does not perform, induce, or refer for abortions and which does not hold itself out as performing, inducing, or referring for abortions,
- d. which provides direct client services at the facility, as opposed to merely providing counseling or referral services by telephone,
- e. which provides its services at no cost to its clients,
- f. when providing medical services, such medical services must be performed in accordance with Oklahoma Statutes, and
- g. which is exempt from income taxation pursuant to the Internal Revenue Code; and

1 5. "Taxpayer" means a person, firm, a partner in a firm,
2 corporation, or a shareholder in an S corporation doing business in
3 the state and subject to the tax imposed by Section 2355 of Title 68
4 of the Oklahoma Statutes or an insurance company subject to the tax
5 imposed by Section 624 or 628 of Title 36 of the Oklahoma Statutes
6 or other financial institution subject to the tax imposed by Section
7 2370 of Title 68 of the Oklahoma Statutes.

8 B. For taxable years beginning after December 31, 2025, and
9 beginning not later than January 1, 2031, there shall be allowed a
10 credit against the tax imposed pursuant to Section 2355 of Title 68
11 of the Oklahoma Statutes in the amount of seventy percent (70%) of
12 the amount a taxpayer contributed to a pregnancy resource center or
13 other qualifying center.

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

19 D. The credit authorized pursuant to the provisions of this
20 section may not be used to reduce the tax liability of the taxpayer
21 to less than zero (0). The credit authorized pursuant to the
22 provisions of this section may not be assigned, transferred, or
23 sold.

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

7 F. The Director shall determine, at least annually, which
8 facilities in this state may be classified as pregnancy resource
9 centers or other qualifying centers. The Director may require of a
10 facility seeking to be classified as a pregnancy resource center or
11 other qualifying center whatever information which is reasonably
12 necessary to make such a determination. The Director shall classify
13 a facility as a pregnancy resource center or other qualifying center
14 if such facility meets the definition set forth in subsection A of
15 this section. The Director shall establish a procedure by which a
16 taxpayer can determine if a facility has been classified as a
17 pregnancy resource center or other qualifying center.

18 G. Pregnancy resource centers or other qualifying centers shall
19 be permitted to decline a contribution from a taxpayer.

20 H. Each pregnancy resource center or other qualifying center
21 shall provide information to the Director concerning the identity of
22 each taxpayer making a contribution to the pregnancy resource center
23 or other qualifying center who is claiming a tax credit pursuant to
24 this section and the amount of the contribution. The Director shall

1 provide the information to the Oklahoma Tax Commission. The
2 Director shall be subject to the confidentiality and penalty
3 provisions of Section 205 of Title 68 of the Oklahoma Statutes
4 relating to the disclosure of tax information.

5 I. For the tax year beginning January 1, 2026, and each tax
6 year thereafter, the total amount of credits authorized by this
7 section used to offset tax shall be adjusted annually to limit the
8 annual amount of credits to Five Million Dollars (\$5,000,000.00).
9 The Tax Commission shall annually calculate and publish by the first
10 day of the affected year a percentage by which the credits
11 authorized by this section shall be reduced so the total amount of
12 credits used to offset tax does not exceed Five Million Dollars
13 (\$5,000,000.00) per year. The formula to be used for the percentage
14 adjustment shall be Five Million Dollars (\$5,000,000.00) divided by
15 the credits claimed in the second preceding year.

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

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

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