

KANSAS OFFICE of  
**REVISOR of STATUTES**

LEGISLATURE of THE STATE of KANSAS  
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**MEMORANDUM**

To: Madam Chairperson and Members of the Committee on Assessment and Taxation  
From: Office of Revisor of Statutes  
Date: February 2, 2023  
Subject: Senate Bill No. 96

**Summary**

Senate Bill No. 96 would establish income, privilege and premium tax credits for contributions to eligible charitable organizations operating pregnancy centers or residential maternity facilities beginning for tax year 2023 and be known as the pregnancy resource act.

The tax credit would be allowed against income, privilege or premium tax liabilities in an amount equal to 70% of the total amount contributed during the tax year by a taxpayer to an eligible charitable organization.

The bill defines “eligible charitable organization” to mean “an organization that is:

(1) Exempt from federal income taxation pursuant to section 501(c)(3) of the federal internal revenue code of 1986;

(2) a nonprofit organization organized under the laws of this state; and

(3) a pregnancy center or residential maternity facility that:

(A) Maintains a dedicated phone number for clients;

(B) maintains in this state its primary physical office, clinic or residential home that is open for clients for a minimum of 20 hours a week, excluding state holidays;

(C) offers services, at no cost to the client, for the express purpose of providing assistance to women in order to carry their pregnancy to term, encourage parenting or adoption, prevent abortion and promote healthy childbirth; and

(D) utilizes trained and licensed medical professionals to perform any available medical procedures.”

If the credit exceeds the taxpayer's tax liability, then the excess may be carried over to succeeding tax years, except not after the fifth tax year.

The total amount of credits allowed for contributions to a single eligible charitable organization shall not exceed \$5,000,000 per tax year and the aggregate amount of credits claimed shall not exceed \$10,000,000 per tax year.

The bill also provides administrative procedures including that eligible charitable organizations would provide the department with written certification of meeting eligibility criteria, the department would review such certifications and notify organizations of its determinations and the department would make available to the public a list of eligible charitable organizations.

Taxpayers would be required to apply for credits with the department of revenue prior to claiming a credit on a return. The department would allocate the credits based on the amount of contributions made or to be made certified in the application. If the taxpayer had not yet made the contribution, the taxpayer would then have 90 days after the allocation to make the contribution or the allocation of the tax credit would be cancelled. If the department cannot allocate the full amount of credits due to the limit on aggregate amounts, the department would notify the taxpayer within 30 days.

The bill would take effect from and after its publication in the statute book.