

1 STATE OF OKLAHOMA

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

3 SUBCOMMITTEE RECOMMENDATION  
4 FOR

5 HOUSE BILL NO. 1201

6 By: Maynard

7 SUBCOMMITTEE RECOMMENDATION

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

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

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

28 A. As used in this section:

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

1        2. "Director" means the Director of the State Department of  
2 Health;

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  
15 Statutes, 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, 2025, and  
2 beginning not later than January 1, 2031, 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, 2026, 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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