## AMENDMENTS TO LB937

(Amendments to Standing Committee amendments, AM3132)

Introduced by Bostar, 29.

Strike sections 25, 26, and 27 and insert the following new
sections:

3 Sec. 25. <u>The Legislature finds and declares that:</u>

4 (1) Organizations in the State of Nebraska that provide under-5 supported pregnant women with services, free of charge, that are crucial 6 for their physical, emotional, and familial well-being, including 7 pregnancy testing, pregnancy and prenatal care education, counseling, 8 food, clothing, housing, transportation, parenting and life skills 9 classes, child care, licensed medical care, and referrals to additional 10 community services and material help;

11 (2) These organizations also provide personal relationships and a 12 strong local support network for such women and their families that 13 cannot be replicated by even the best and most effective government 14 programs; and

15 <u>(3) It shall be the policy of the State of Nebraska, through the</u> 16 <u>creation of the Nebraska Pregnancy Help Act, to encourage and celebrate</u> 17 <u>organizations that support pregnant women and new parents in this state</u> 18 <u>and to incentivize private donations for the furtherance of their good</u> 19 work <u>through the creation of a tax credit.</u>

20 Sec. 26. <u>For purposes of the Nebraska Pregnancy Help Act:</u>

21 (1) Department means the Department of Revenue; and

22 (2) Eligible charitable organization means an organization that:

23 (a) Is exempt from federal income taxation under section 501(c)(3)

24 <u>of the Internal Revenue Code of 1986, as amended;</u>

25 <u>(b) Does not receive more than seventy-five percent of its total</u> 26 annual revenue from federal, state, or local governmental grants or

1 sources, either directly or as a contractor, with the exception of 2 organizations that provide services or shelter to victims of domestic 3 violence or human trafficking; 4 (c) Is an organization that: 5 (i) Regularly answers a dedicated telephone number for clients; (ii) Maintains its physical office, clinic, or maternity home in the 6 7 State of Nebraska; 8 (iii) Offers services at no cost to the client for the express 9 purposes of providing assistance to women in order to support their 10 pregnancies, encourage and enable parenting or adoption, and promote 11 healthy childbirths; and (iv) Utilizes licensed medical professionals for any medical 12 13 services offered; 14 (d) Does not provide, pay for, or provide coverage of abortions and 15 does not financially support any entity that provides, pays for, or provides coverage of abortions, including nonsurgical abortions; and 16 17 (e) Is approved by the department pursuant to section 27 of this act. 18 19 Sec. 27. (1) An organization seeking to become an eligible 20 charitable organization shall provide the department with a written 21 certification that it meets all criteria to be considered an eligible 22 charitable organization. The certification must be signed by an officer 23 of the organization under penalty of perjury. The certification shall 24 include the following: 25 (a) Verification of the organization's status under section 501(c) 26 (3) of the Internal Revenue Code of 1986, as amended; 27 (b) A statement that the organization does not receive more than 28 seventy-five percent of its total annual revenue from federal, state, or 29 local governmental grants or sources, either directly or as a contractor, 30 unless such organization provides services or shelter to victims of domestic violence or human trafficking; 31

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1	(c) A statement that the organization maintains its physical office,
2	clinic, or maternity home in the State of Nebraska; and
3	(d) A statement that the organization does not provide, pay for, or
4	provide coverage of abortions and does not financially support any entity
5	that provides, pays for, or provides coverage of abortions, including
6	nonsurgical abortions.
7	<u>(2) The department shall review each written certification and</u>
8	determine whether the organization meets all of the criteria to be
9	considered an eligible charitable organization and shall notify the
10	organization of its determination. Any organization whose certification
11	is approved under this section shall be considered an eligible charitable
12	organization.
13	(3) An organization shall notify the department within sixty days of
14	any changes that may affect its status as an eligible charitable
15	organization.
16	(4) The department may periodically request recertification from an
17	organization that was previously approved as an eligible charitable
18	organization under this section.
19	<u>(5) The department shall compile and make available to the public a</u>
20	list of eligible charitable organizations that have been approved under
21	this section.