

## STATEMENT OF PURPOSE

RS32347 / H0342

The Investing in Mothers and Families Act contains several provisions that would help expectant mothers and their families choose life.

The legislation: 1) creates a "Choose Life Idaho" fund (administered by the Idaho Treasurer) so that taxpayers have the opportunity to designate a portion of their tax refund for the purpose of donating to Choose Life Idaho, Inc.; 2) adds pregnancy resource centers and maternity homes to the list of nonprofit organizations eligible for a special charitable tax credit equal to 50% of the charitable contribution; and 3) Increases the amount of charitable contributions that qualify for the special charitable tax credit to 25% of total income tax liability for corporations, and 35% of total income tax liability for individuals.

### FISCAL NOTE

The Investing in Mothers and Families Act would create an impact to the general fund of \$5.99 million in reduced tax revenues. This legislation would also generate an estimated \$1,669,831 in additional private donation revenue to nonprofit pregnancy resource centers and maternity homes as a result of the special charitable tax credit, as well as an estimated \$10,306,152 in additional private donation revenue for those nonprofit charitable organizations that are already eligible for the special charitable tax credit.

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**DISCLAIMER:** This statement of purpose and fiscal note are a mere attachment to this bill and prepared by a proponent of the bill. It is neither intended as an expression of legislative intent nor intended for any use outside of the legislative process, including judicial review (Joint Rule 18).