

The Children's Promise Act and The Pregnancy Resource Act

A tax credit is available for voluntary cash contributions to an eligible charitable organization ("ECO"). ECOs include educational services charitable organizations ("ESCO") and Pregnancy Resource Charitable Organizations ("PRCO"). The amount of the credit is limited to fifty percent (50%) of the taxpayer's total income tax liability, fifty percent (50%) of the taxpayer's total insurance premium tax liability and, in the case of taxpayers not operating as a corporation, fifty percent (50%) of the total real property ad valorem tax liability. The tax credit may be carried forward for five (5) years. For more comprehensive information concerning The Children's Promise Act, The Pregnancy Resource Act, and the related tax credits please see the Technical Bulletin [here](#).

Tax Credits Available for PRCOs

Up to \$3,500,000 of the tax credits allocated during the 2022 calendar year and thereafter may be allocated for contributions to PRCOs. No more than fifty percent (50%) of the credits may be allocated for contributions to a single PRCO, resulting in a per PRCO cap of \$1,750,000. See the following for a listing of qualifying PRCOs:

- [Listing of ECOs-Pregnancy Resource Charitable Organizations](#)
Businesses must have their contribution(s) certified by completing the application below and sending it to the Department for review. Instructions are included in the application.
- [2022 Application for Allocations to Pregnancy Resource Charitable Organizations](#)

Letter Ruling

DEPARTMENT OF
REVENUE
STATE OF MISSISSIPPI



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GINGER WORTHINGTON, EXECUTIVE DIRECTOR
WOMEN'S RESOURCE CENTER OF CLEVELAND
PO BOX 4335
CLEVELAND MS 38732-6335

Date: July 12, 2022
Letter ID: L0439815616

Reference: Eligible Charitable Organization – Pregnancy Resource Charitable Organization
Letter Ruling Number: 22-0275

This is in response to your letter dated June 17, 2022, requesting that the Mississippi Department of Revenue provide a ruling regarding whether Women's Resource Center of Cleveland qualifies as an "eligible charitable organization" pursuant to HB 1685 of the 2022 Regular Session. Your request has been assigned the letter ruling number listed above. Please use this number in any further correspondence with the DOR concerning this request.

In its request, Women's Resource Center of Cleveland requested to be certified as a "pregnancy resource charitable organization."

After a search of the applicable statutes and a review of the documentation provided, and in accordance with HB 1685 of the 2022 Regular Session, this is to confirm that Women's Resource Center of Cleveland does qualify as an "eligible charitable organization" and a "pregnancy resource charitable organization" eligible to receive funding disbursed by the Choose Life Advisory Committee under Miss. Code Ann. Sections 27-19-56.70, 27-19-56.277 and/or 27-19-56.412.

The organization must notify the department of any changes that may affect the qualifications pursuant to HB 1685 of the 2022 Regular Session.

This letter ruling is based on the specific facts and circumstances that you communicated to the DOR. This ruling is not binding on the DOR if these facts and circumstances are inaccurate, contain a material omission of a relevant fact or facts to the issue(s) presented or if such facts and circumstances change. This letter ruling is also only valid for seven (7) years from the date of this letter. At the end of this seven (7) year period, you are free to update your information and request another letter ruling if you wish. This ruling is only applicable to you or to your client if you are requesting this ruling on behalf of another and can only be relied upon by the person for whom the ruling was requested.

If the facts and circumstances presented in your request are accurate, complete and do not change for the seven (7) year period indicated above, the person for whom it was requested can rely upon this ruling unless and until there is a change in the law or regulation or the issuance of judicial decision that indicates the ruling is no longer correct or the DOR retracts the ruling. The DOR does reserve the right to retract this ruling if it later determines on its own review that the ruling is incorrect. Such retraction will be in writing and the effect of the retraction will be prospective from the date of the retraction letter.

Sincerely,

Sam Portera
(601) 923-7317
Mississippi Department of Revenue

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P.O. Box 1033 Jackson, MS 39215 Phone: (601) 923-7700 Fax: (601) 923-7714

Form # mL0004 v. V10

Visit www.dor.ms.gov for tax information and online filing. If you call, please have this letter with you.



DEPARTMENT OF
REVENUE
STATE OF MISSISSIPPI

2022 Application for Allocations to
Pregnancy Resource Charitable Organizations

APPLICANT INFORMATION

(PLEASE TYPE OR PRINT CLEARLY)

Name of Business		Federal Employer Id Number (FEIN)	TAP Tax Account Number
Name of DBA (if applicable)			
Name of the Business' Representative (Mailing Purposes)		Title/Position of Business' Representative	
Mailing Address (Number and Street, including Rural Route)			Phone Number (Optional)
City	State	Zip Code	Email Address (Optional)

PREGNANCY RESOURCE CHARITABLE ORGANIZATIONS INFORMATION

HB 1685 of the 2022 Regular Session provides up to \$3,500,000 in income or insurance premium tax credits for voluntary cash contributions made from a business enterprise engaged in commercial, industrial, or professional activities and operating as a corporation, limited liability company, partnership, or sole proprietorship to Eligible Charitable Organizations (ECOs) that have been certified by the Department as Pregnancy Resource Charitable Organizations (PRCOs). A taxpayer not operating as a corporation may also utilize awarded tax credits against ad valorem taxes on real property.

No more than 50% of the \$3,500,000 in tax credits may be allocated for contributions to a single PRCO; this results in a per PRCO cap of \$1,750,000. See Technical Bulletin TB 80-501-22-1 for more information.

APPLICATION INFORMATION

If the contribution has been made, please attach the contribution documentation from the charitable organization verifying the details of the contribution with this application. The documentation may be a letter or receipt and must include (1) the name of the organization, (2) the date of the contribution, (3) the amount of the contribution, and (4) a statement of whether any good and/or service was provided in exchange. If any good and/or service was provided in exchange for the contribution, then the documentation must include an itemized statement of the retail or market value of the good and/or service. The Department will issue an allocation approval or denial letter within 30 days from receipt of both the application and the contribution documentation.

Where credits are available for a contribution that has not been made at the time of the application or where the contribution documentation that was issued from the charitable organization is not submitted along with the application, the Department will issue a letter earmarking the requested credits along with instructions for the applicant to submit a copy of the documentation from the charitable organization within 30 days from receipt of the application. Applicants have 60 days from the date of this letter or until December 31st of the current year, whichever date is first, to make the contribution. If the contribution is not made or if the Department has not been notified within the 60-day timeframe, the earmarked credits will be made available for allocation to other taxpayers. The Department will issue an approved allocation letter within 30 days upon the receipt of documentation from the charitable organization.

This application can be sent to the Department via the following:

- **Mail:** MS Department of Revenue, Office of Tax Policy and Economic Development, PO Box 22828, Jackson, MS 39225
- **Delivery:** MS Department of Revenue, Office of Tax Policy and Economic Development, 500 Clinton Center Drive, Clinton, MS 39056
- **Email:** contributiontaxcredit@dor.ms.gov

Applications submitted by email must be signed, then scanned and saved as a PDF before being emailed to the Department.

Questions about this application should be directed to the Office of Tax Policy at 601-923-7440 or contributiontaxcredit@dor.ms.gov.

For more information about this incentive or to see current listings of PRCOs, go to the following webpage:
<https://www.dor.ms.gov/business/eligible-charitable-organizations-childrens-promise-act>

Business Representative Name / Signature

I, the undersigned business representative, attest that the cash contributions were made or will be made during the calendar year ending December 31, 2022. As indicated on this completed form, I hereby apply for an allocation of credits for contributions made to Pregnancy Resource Charitable Organizations. I also certify that the above statements are true and correct to the best of my knowledge and belief.

Signature of the Business' Representative	Date
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SCHEDULE OF CHARITABLE CONTRIBUTIONS TO PRCOs

Instructions: Fill out the table below listing the organization(s) that have received or will receive a cash donation. Applicants are allowed the option to choose one substitute PRCO to replace the "primary" PRCO choice. If the primary PRCO choice has met its annual cap at the time this application has been received, the Department will automatically use the substitute organization.

If the applicant is not a corporation, please check this box if the applicant intends to use the credits to offset ad valorem tax:

**For more information about this incentive or to see current listings of PRCOs, go to the following webpage:
<https://www.dor.ms.gov/business/eligible-charitable-organizations-childrens-promise-act>
 Only contributions to PRCOs should be submitted on this form.**

Schedule of Contributions to PRCOs			
Contributions	Name of the Organization to Which Contributions Were Made	Contribution Amt.	Date Made
01 Primary			
01 Substitute			
02 Primary			
02 Substitute			
03 Primary			
03 Substitute			
04 Primary			
04 Substitute			
05 Primary			
05 Substitute			
06 Primary			
06 Substitute			
07 Primary			
07 Substitute			
08 Primary			
08 Substitute			
09 Primary			
09 Substitute			
10 Primary			
10 Substitute			