

House Engrossed

State of Arizona
House of Representatives
Fiftieth Legislature
First Regular Session
2011

HOUSE BILL 2384

AN ACT

AMENDING SECTIONS 35-196.02 AND 43-1088, ARIZONA REVISED STATUTES; RELATING
TO FUNDING FOR ABORTIONS.

(TEXT OF BILL BEGINS ON NEXT PAGE)

1 Be it enacted by the Legislature of the State of Arizona:

2 Section 1. Section 35-196.02, Arizona Revised Statutes, is amended to
3 read:

4 35-196.02. Use of public funds or insurance for abortion
5 prohibited; exception

6 A. Notwithstanding any provisions of law to the contrary, no public
7 funds nor tax monies of this state or any political subdivision of this state
8 nor any federal funds passing through the state treasury or the treasury of
9 any political subdivision of this state may be expended for payment to any
10 person or entity for the performance of any abortion unless an abortion is
11 necessary to save the life of the woman having the abortion.

12 B. Notwithstanding any other law, public monies or tax monies of this
13 state or any political subdivision of this state shall not be expended
14 directly or indirectly to pay the costs, premiums or charges associated with
15 a health insurance policy, contract or plan that provides coverage, benefits
16 or services related to the performance of any abortion unless an abortion is
17 necessary to either:

18 1. Save the life of the woman having the abortion.

19 2. Avert substantial and irreversible impairment of a major bodily
20 function of the woman having the abortion.

21 C. NOTWITHSTANDING ANY OTHER LAW, PUBLIC MONIES OR TAX MONIES OF THIS
22 STATE OR ANY POLITICAL SUBDIVISION OF THIS STATE OR ANY FEDERAL FUNDS PASSING
23 THROUGH THE STATE TREASURY OR THE TREASURY OF ANY POLITICAL SUBDIVISION OF
24 THIS STATE OR MONIES PAID BY STUDENTS AS PART OF TUITION OR FEES TO A STATE
25 UNIVERSITY OR A COMMUNITY COLLEGE SHALL NOT BE EXPENDED OR ALLOCATED FOR
26 TRAINING TO PERFORM ABORTIONS.

27 ~~C.~~ D. This section does not prohibit the state from complying with
28 the requirements of federal law in title XIX and title XXI of the social
29 security act.

30 Sec. 2. Section 43-1088, Arizona Revised Statutes, is amended to read:

31 43-1088. Credit for contribution to qualifying charitable
32 organizations; definitions

33 A. A credit is allowed against the taxes imposed by this title for
34 voluntary cash contributions by the taxpayer or on the taxpayer's behalf
35 pursuant to section 43-401, subsection ~~H~~ I during the taxable year to a
36 qualifying charitable organization not to exceed:

37 1. Two hundred dollars in any taxable year for a single individual or
38 a head of household.

39 2. Four hundred dollars in any taxable year for a married couple
40 filing a joint return.

41 B. A husband and wife who file separate returns for a taxable year in
42 which they could have filed a joint return may each claim only one-half of
43 the tax credit that would have been allowed for a joint return.

44 C. If the allowable tax credit exceeds the taxes otherwise due under
45 this title on the claimant's income, or if there are no taxes due under this

1 title, the taxpayer may carry forward the amount of the claim not used to
2 offset the taxes under this title for not more than five consecutive taxable
3 years' income tax liability.

4 D. The credit allowed by this section:

5 1. Is allowed only if the taxpayer itemizes deductions pursuant to
6 section 43-1042 for the taxable year.

7 2. Is in lieu of a deduction pursuant to section 170 of the internal
8 revenue code and taken for state tax purposes.

9 E. Taxpayers taking a credit authorized by this section shall provide
10 the name of the qualifying charitable organization and the amount of the
11 contribution to the department of revenue on forms provided by the
12 department.

13 F. A qualifying charitable organization shall provide the department
14 of revenue with a written certification that it meets all criteria to be
15 considered a qualifying charitable organization. The organization shall also
16 notify the department of any changes that may affect the qualifications under
17 this section.

18 G. The charitable organization's written certification must be signed
19 by an officer of the organization under penalty of perjury. The written
20 certification must include the following:

21 1. Verification of the organization's status under section 501(c)(3)
22 of the internal revenue code or verification that the organization is a
23 designated community action agency that receives community services block
24 grant program monies pursuant to 42 United States Code section 9901.

25 2. Financial data indicating the organization's budget for the
26 organization's prior operating year and the amount of that budget spent on
27 services to residents of this state who either:

28 (a) Receive temporary assistance for needy families benefits.

29 (b) Are low income residents of this state.

30 (c) Are chronically ill or physically disabled children.

31 3. A statement that the organization plans to continue spending at
32 least fifty per cent of its budget on services to residents of this state who
33 receive temporary assistance for needy families benefits, who are low income
34 residents of this state or who are chronically ill or physically disabled
35 children.

36 4. A STATEMENT THAT THE ORGANIZATION DOES NOT PROVIDE, PAY FOR,
37 PROMOTE, PROVIDE COVERAGE OF OR PROVIDE REFERRALS FOR ABORTIONS AND DOES NOT
38 FINANCIALLY SUPPORT ANY OTHER ENTITY THAT PROVIDES, PAYS FOR, PROMOTES,
39 PROVIDES COVERAGE OF OR PROVIDES REFERRALS FOR ABORTIONS.

40 H. The department shall review each written certification and
41 determine whether the organization meets all the criteria to be considered a
42 qualifying charitable organization and notify the organization of its
43 determination. The department may also periodically request recertification
44 from the organization. The department shall compile and make available to
45 the public a list of the qualifying charitable organizations.

1 I. For the purposes of this section:

2 1. "Chronically ill or physically disabled children" has the same
3 meaning prescribed in section 36-262.

4 2. "Low income residents" means persons whose household income is less
5 than one hundred fifty per cent of the federal poverty level.

6 3. "Qualifying charitable organization" means a charitable
7 organization that is exempt from federal income taxation under section
8 501(c)(3) of the internal revenue code or is a designated community action
9 agency that receives community services block grant program monies pursuant
10 to 42 United States Code section 9901. The organization must spend at least
11 fifty per cent of its budget on services to residents of this state who
12 receive temporary assistance for needy families benefits or low income
13 residents of this state and their households or to chronically ill or
14 physically disabled children who are residents of this state. Taxpayers
15 choosing to make donations through an umbrella charitable organization that
16 collects donations on behalf of member charities shall designate that the
17 donation be directed to a member charitable organization that would qualify
18 under this section on a stand-alone basis. **QUALIFYING CHARITABLE
19 ORGANIZATION DOES NOT INCLUDE ANY ENTITY THAT PROVIDES, PAYS FOR, PROMOTES,
20 PROVIDES COVERAGE OF OR PROVIDES REFERRALS FOR ABORTIONS OR THAT FINANCIALLY
21 SUPPORTS ANY OTHER ENTITY THAT PROVIDES, PAYS FOR, PROMOTES, PROVIDES
22 COVERAGE OF OR PROVIDES REFERRALS FOR ABORTIONS.**

23 4. "Services" means cash assistance, medical care, child care, food,
24 clothing, shelter, job placement and job training services or any other
25 assistance that is reasonably necessary to meet immediate basic needs and
26 that is provided and used in this state.

27 Sec. 3. Effective date

28 Section 43-1088, Arizona Revised Statutes, as amended by this act, is
29 effective from and after December 31, 2011.