

INVESTING IN MOTHERS AND FAMILIES ACT

Creates special tax benefits for private donations to pregnancy resource centers and maternity homes

QUICK FACTS:

- Incentivizes even more private charitable giving to Idaho pregnancy resource centers and maternity homes that provide real support to mothers and their families throughout pregnancy and after birth
- Raises the tax credit limit for donations to all eligible charities, including Idaho Youth Ranch, children's homes, and non-profit substance abuse centers
- Creates a "Choose Life Idaho" fund that allows taxpayers to designate a portion of their state income tax refunds to help pregnancy resource centers and maternity homes
- Promotes fiscal conservatism by generating private funding for charitable organizations that prevent welfare dependency and reduce strain on government assistance programs
- Protects life by strengthening alternatives to out-of-state abortions and illegal in-state abortions

This legislation would generate an additional

\$1.7 MILLION

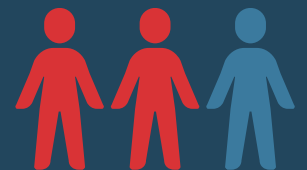
in private charitable giving to pregnancy resource centers and maternity homes

EVERY YEAR



support expanding the charitable tax credit to include donations for pregnancy resource centers

*Among those who expressed support or opposition
401 likely Idaho voters | Margin of error +/- 4.9% | Conducted January 8-10, 2025*



INVESTING IN MOTHERS AND FAMILIES ACT — FAQ's

1. WHAT ARE PREGNANCY RESOURCE CENTERS? WHAT ARE MATERNITY HOMES?

Pregnancy resource centers specialize in delivering medical, financial, practical, and spiritual assistance to pregnant mothers and their families, enabling them to choose life.

Maternity homes provide free housing, food, and other assistance to single young mothers, helping them become self-sustaining. There are nearly 20 pregnancy resource centers and maternity homes servicing most major communities in the State of Idaho.

2. HOW DOES THE SPECIAL CHARITABLE TAX CREDIT WORK?

The nonrefundable special charitable tax credit allows individual or corporate taxpayers to claim a special credit when they make charitable contributions to certain non-profit organizations, thereby reducing income tax liability.

Currently, donations to more than 15 charitable organizations – including Idaho Youth Ranch, Idaho Drug Free Youth, independent living facilities, substance abuse centers, and rehabilitation facilities – qualify for this special charitable tax credit.

This legislation adds non-profit pregnancy resource centers and maternity homes to the list of organizations that qualify for the special charitable tax credit. Like the other charitable organizations that currently qualify, pregnancy resource centers provide inestimable social benefit to their communities.

3. HOW WOULD THIS LEGISLATION INCREASE GIVING TO OTHER CHARITIES?

This legislation increases the amount of charitable contributions that qualify for the special charitable tax credit to 25% of total income tax liability for corporations and to 35% of total income tax liability for individuals.

This change is expected to generate an additional \$10,306,152 in annual donations for organizations that now qualify for the special charitable tax credit—including Idaho Youth Ranch, Idaho Drug Free Youth, independent living facilities, substance abuse centers, and rehabilitation facilities.

4. WHO IS CHOOSE LIFE IDAHO, INC., AND HOW DOES THIS LEGISLATION AFFECT THEM?

Choose Life Idaho, Inc., is an existing 501(c)(3) non-profit organization that currently receives funds through the “Choose Life” specialty license plate program that was created in 2020.

Their three-member advisory committee uses money gathered by the specialty license plate program to write grants for qualifying pregnancy resource centers and maternity homes operating in Idaho.

This legislation creates a Choose Life Idaho fund – administered by the Idaho Treasurer – through which taxpayers may designate a portion of their tax refund to be donated to Choose Life Idaho, Inc.

Choose Life Idaho has proven that it is effective at providing grant dollars to help finance the vitally important programs offered by PRCs. Furthermore, the Choose Life Idaho organization is run entirely by volunteers, and none of the funds they receive are used for their operating expenses.

5. WHAT IS THE TOTAL FISCAL IMPACT?

According to our modeling, we expect a total fiscal impact of \$5.99 million to the general fund in reduced tax revenue as a result of the new and increased tax credits, which is comprised of:

- An estimated fiscal impact of \$834,915 of new tax credits claimed for charitable contributions to qualifying pregnancy resource centers and maternity homes; and
- An estimated \$5,153,076 in additional tax credits claimed for charitable contributions to the organizations that already qualify for the special charitable tax credit.

That said, increasing funding for pregnancy resource centers and maternity homes will allow them to serve even more women and families in crisis—preventing welfare dependency and reducing strain on government assistance programs.

For example, one Missouri study found that special charitable tax credits for maternity homes provided “an annual societal savings or avoided cost of approximately \$74,559 per infant born to mothers receiving maternity home services.”