



**Written Testimony of Danielle Pimentel, J.D.
Policy Counsel, Americans United for Life
In Support of SB 159
Submitted to the Senate Finance Committee
February 27, 2024**

Dear Chair Dolan, Vice-Chair Cirino, Ranking Member Sykes, and Members of the Committee:

My name is Danielle Pimentel, and I serve as Policy Counsel at Americans United for Life (“AUL”). Established in 1971, AUL is a national law and policy nonprofit organization with a specialization in abortion, end-of-life issues, and bioethics law. AUL publishes pro-life model legislation and policy guides,¹ tracks state bioethics legislation,² and regularly testifies on pro-life legislation in Congress and the states. Our vision at AUL is to strive for a world where everyone is welcomed in life and protected in law. As Policy Counsel, I specialize in life-related legislation, constitutional law, and abortion jurisprudence.

Thank you for the opportunity to testify in support of Senate Bill 159 (“bill”), which creates a tax credit for donations to pregnancy resource centers (PRCs). By providing a tax incentive for taxpayers to donate to PRCs, this bill ensures that more underserved women will receive quality professional care, at usually no cost to them. For this reason, I strongly urge the Committee to support this bill.

I. This Bill Will Allow PRCs to Provide Essential Services to More Pregnant Women

Over the past 50 years, PRCs have provided invaluable, free services to low-income women across the United States. According to CareNet and the Charlotte Lozier Institute,

¹*Pro-Life Model Legislation and Guides*, AMS. UNITED FOR LIFE, <https://aul.org/law-and-policy/> (last visited Feb. 4, 2024). AUL is the original drafter of many of the hundreds of pro-life bills enacted in the States in recent years. See Olga Khazan, *Planning the End of Abortion*, ATLANTIC (July 16, 2020), www.theatlantic.com/politics/archive/2015/07/what-pro-life-activists-really-want/398297/ (“State legislatures have enacted a slew of abortion restrictions in recent years. Americans United for Life wrote most of them.”); see also Anne Ryman & Matt Wynn, *For Anti-Abortion Activists, Success of ‘Heartbeat’ Bills was 10 Years in the Making*, CTR. PUB. INTEGRITY (Jun. 20, 2019), <https://publicintegrity.org/politics/state-politics/copy-paste-legislate/for-anti-abortion-activists-success-of-heartbeat-bills-was-10-years-in-the-making/> (“The USA TODAY/Arizona Republic analysis found Americans United for Life was behind the bulk of the more than 400 copycat [anti-]abortion bills introduced in 41 states.”).

² *Defending Life: State Legislation Tracker*, AMS. UNITED FOR LIFE, <https://aul.org/law-and-policy/state-legislation-tracker/> (last visited Feb. 13, 2024).

over 2,700 PRCs served 1,848,376 people in the United States in 2019 alone.³ This included 486,213 free ultrasounds and counseling, 731,884 free pregnancy tests, 160,201 free STI/STD tests and counseling, and 1,290,079 free packs of diapers.⁴ In 2019, the estimated value of PRC's services was \$266,764,916, which highlights the incredible community resource these centers have become.

Ohio has more than 200 PRCs throughout the state. Notably, there are more PRCs than abortion clinics in Ohio. These PRCs have been faithfully serving the women of Ohio for years, offering free resources such as medical quality pregnancy tests, ultrasounds, confidential pregnancy services, testing for STIs and STDs, counseling, parenting classes, material assistance, and post-abortion care.

The need for PRCs has become even more pressing now that women are increasingly rejecting abortion and choosing to keep their babies. The abortion rate is nearly half of what it was in the late 1980s after *Roe v. Wade* was decided.⁵ Despite the common narrative, women are recognizing that they do not need abortion to have success and equality in American society.⁶ Thus, when women are offered options other than abortion, they choose life. PRCs inform women of the alternatives to abortion and provide support throughout their pregnancies and postpartum. Abortion clinics, on the other hand, do anything but help women.⁷ AUL's investigative report, *Unsafe*, highlights some of the harms that women are exposed to due to health and safety violations in Ohio abortion clinics.⁸

This bill acknowledges the invaluable services that PRCs offer to the women of Ohio by extending a tax credit for taxpayers that donate to qualifying centers. The bill allows taxpayers to receive a tax credit for qualifying donations that reduces their liability up to 50%, without accounting for any other credits. Additionally, for each taxable year, the amount of tax credits issued by the state may not exceed \$10,000,000.

Incentivizing taxpayers to donate to PRCs is especially important given that these centers largely rely on contributions from their community to continue providing free, professional care to women. For example, "at least 90 percent of funding for pregnancy

³ Charlotte Lozier Institute, *Pregnancy Centers Stand the Test of Time* (2020), https://lozierinstitute.org/wp-content/uploads/2020/10/Pregnancy-Center-Report-2020_FINAL.pdf.

⁴ *Id.*

⁵ CTRS. FOR DISEASE CONTROL & PREVENTION, 69 SURVEILLANCE SUMMARIES 1, ABORTION SURVEILLANCE—UNITED STATES, 2018 (Nov. 27, 2020).

⁶ See, e.g., Helen M. Alvaré, *Nearly 50 Years Post-Roe v. Wade and Nearing Its End: What is the Evidence that Abortion Advances Women's Health and Equality?* 34 REGENT U.L. REV. 165, 208 (2022) (documenting the testimony in legislative hearings in several states).

⁷ See, e.g., Michael J. New, *Pregnancy Centers Offer Better Service Than Abortion Facilities, a New Study Shows*, Nat'l Rev. (Feb. 5, 2023), <https://www.nationalreview.com/corner/pregnancy-centers-offer-better-service-than-abortion-facilities-a-new-study-shows/> (study comparing 445 abortion facilities with nearby pregnancies centers, finding strong statistical evidence that pre-life pregnancy centers offer better and less expensive services than abortion facilities).

⁸ See, e.g., Ams. United for Life, *Unsafe* 73 (2d ed. 2018) (report documenting the unsafe practice of abortion providers and finding 87 health and safety violations in Ohio abortion clinics from 2011-2019).

[resource] centers is raised locally at the community level”⁹ This bill provides an opportunity for individuals who support PRCs to invest more in their community and put their money towards helping underserved women. As PRCs receive additional financial support from their local community, they will be able assist more pregnant woman in Ohio.

II. Other States Have Successfully Implemented PRC Tax Credit Programs

At least five states have enacted similar laws that allow taxpayers to receive tax credits for their contributions to PRCs. Those states include Arizona, Louisiana, Mississippi, Missouri, and North Dakota. These tax credit programs have proven extremely successful. For example, Missouri was the first state to enact a tax credit program for donations to PRCs in 2007, which provides for a 70% state income tax credit.¹⁰ In 2007, there were around 46 PRCs in Missouri.¹¹ Now, there are around 76, which is a 39% increase in the number of PRCs since the tax credit began. Because of the increased donations in Missouri, PRCs have been able to assist and support more underserved women facing unplanned pregnancies.¹²

Many women seek abortion because of financial considerations, timing of the pregnancy, partner related reasons, and childcare concerns.¹³ PRCs can help address these concerns so that women feel empowered to choose life. Thus, this bill will allow for the citizens of Ohio to help meet the needs of many underserved women throughout their pregnancy and afterwards. Additionally, this bill may relieve the burden on Ohio taxpayers since these women might have relied more on government assistance during their pregnancy if not for PRCs.

III. Conclusion

By rewarding taxpayers with a tax credit for their voluntary contributions to PRCs, this bill will ensure that more women in Ohio receive free and essential professional care during their pregnancies. For these reasons, I urge the Committee to support this bill.

⁹ Moria Gaul, *Fact Sheet: Pregnancy Centers – Serving Women and Saving Lives (2020 Study)*, CHARLOTTE LOZIER INST. (July 19, 2021), https://lozierinstitute.org/fact-sheet-pregnancy-centers-serving-women-and-saving-lives-2020/#_ftn8.

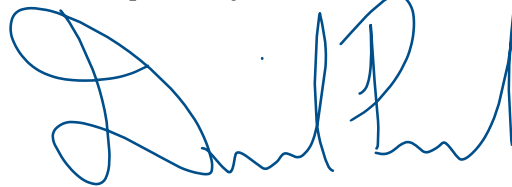
¹⁰ *Pregnancy Resource Center Tax Credit*, MISSOURI DEP’T OF SOC. SERV., <https://dss.mo.gov/dfas/taxcredit/pregnancy.htm> (last visited Feb. 26, 2024).

¹¹ *See Grant Tax Credit-Contribute Cash to Pregnancy Resource Center: Hearing on H.B. 297 Before the H. Comm. on Ways & Means*, 2019 Leg., 131st Sess. (Oh. 2019) (statement of Cindy Boston, Vice President of Heartbeat International), file:///C:/Users/DanillePimentel/Downloads/HB297TestimonyCindiBoston.pdf; *see also Grant Tax Credit-Contribute Cash to Pregnancy Resource Center: Hearing on H.B. 297 Before the H. Comm. on Ways and Means*, 2019 Leg., 131st Sess. (Oh. 2019) (statement of Samuel Lee, Director of Campaign Life Missouri), file:///C:/Users/DanillePimentel/Downloads/TestimonySupportofHB297SamuelLee.pdf.

¹² *Id.* *See also Missouri Governor Signs Pro-life Tax Credit Benefitting Pregnancy Help Orgs*, Pregnancy Help News (July 18, 2018), <https://pregnancyhelpnews.com/missouri-governor-signs-pro-life-tax-credit-benefitting-pregnancy-help-orgs> (stating that the increase in donations due to tax credits has increased not only the number of PRCs in the state, but also the number of maternity homes).

¹³ M. Antonia Biggs et al., *Understanding Why Women Seek Abortions in the US*, 13 BMC WOMEN’S HEALTH 1, 1 (2013).

Respectfully Submitted,



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