

Testimony of Hon. Philip A. Gunn  
Fmr. Speaker of the Mississippi House of Representatives (2012-2023)  
Ohio Senate Finance Committee  
Jun. 24, 2024  
Re: SB 159, Sponsored by Senator Sandra O'Brien

Chairman Dolan and Members of the Committee:

Thank you for the opportunity to address your committee to bring attention to a wonderful way to meet the needs of new moms and their children.

In our 2022 legislative session, I and my Mississippi legislative colleagues passed H.B. 1685, the Pregnancy Resource Act, which established an aggregate of \$3.5 million in tax credits for donations to the Magnolia State's 501(c)(3)-qualified pregnancy resource centers ("PRCs"). After the 2022 session, I formed the Speaker's Commission on Life, a group of leading House members charged with the task of crafting legislation to do still more to meet the needs of moms and their children in the new era of life. The Commission produced several pieces of groundbreaking legislation, including H.B. 1671, which increased the aggregate cap on the PRC credits up to \$10 million.

Our PRC credit lets donors offset contributions against our state income tax, insurance premium tax, and ad valorem taxes on real property. Credits claimed but not used can be carried forward five (5) years.

To receive the credit, a donor must be a business enterprise engaged in commercial, industrial or professional activities and operating as a corporation, limited liability company, partnership or sole proprietorship. Mississippi has a similar credit available for individuals to receive credits for contributions to qualifying PRCs in amounts up to \$1,200 for a single individual/head of household or \$2,400 for a married couple filing a joint return.

PRC tax credits are a phenomenal win-win solution. They incentivize private donors and charities to deliver services to the moms and children who need them most, all without creating a new government bureaucracy to drain away precious funds.


I have traveled all around my state talking with groups of businesspeople interested in meeting this vital need. As no-nonsense private sector leaders, they ask the

charities a lot of questions, carefully vetting the recipients of their hard-earned donations. And, just as they do in managing their own operations, they follow up after the checks are written to make sure their donations are getting results. You can have a high level of confidence that Ohio's private sector donors will make sure these funds are going to worthy charities and actually meeting needs on the ground.

I strongly encourage the members of your committee and the entire Ohio legislature to create a PRC tax credit program of their own. It will leave a legacy to honor your legislative service for years to come.

I would be happy to schedule a visit with you to discuss the PRC tax credit. If I can be of further assistance, please don't hesitate to reach out.

Sincerely,



Philip A. Gunn

Speaker of the Mississippi House of Representatives (2012 – 2023)