Section 1. Title. This Act may be cited as the “Organ Donation Tax Deduction Act.”

Section 2. Purpose. The purpose of the “Organ Donation Tax Deduction Act” is to create an individual income tax subtract modification for certain individuals who donate a human organ.

Section 3. Scope and Definitions.
A. Subject to the conditions in this paragraph, an individual may subtract up to $10,000 from federal adjusted gross income if he or she, while living, donates one or more of his or her human organs to another human being for human organ transplantation, as defined in {insert section}, except that in this paragraph, “human organ” means all or part of a liver, pancreas, kidney, intestine, lung, or bone marrow. A subtract modification that is claimed under this paragraph may be claimed in the taxable year in which the human organ transplantation occurs.

B. An individual may claim the subtract modification under Paragraph A only once, and the subtract modification may be claimed for only the following unreimbursed expenses that are incurred by the claimant and related to the claimant’s organ donation:

1) Travel expenses.
2) Lodging expenses.
3) Lost wages.

C. The subtract modification under Paragraph A may not be claimed by a part-year resident or a nonresident of this state.

Section 4. Initial Applicability. The creation of {insert section} of the statutes first applies to taxable years beginning on January 1 of the year in which this subsection takes effect, except that if this subsection takes effect after July 31, the creation of {insert section} of the statutes first applies to taxable years beginning on January 1 of the year following the year in which this subsection takes effect.

Section 5. (Severability Clause)

Section 6. (Repealer Clause)

Adopted by the HHS Task Force at the States and Nation Policy Summit in December of 2005. Approved by the ALEC Board of Directors January, 2006.

Related Files
Organ Donation Tax Deduction Act (Adobe PDF File)

Were your laws repealed?

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