

STATE OF NEW YORK

3054

2021-2022 Regular Sessions

IN SENATE

January 27, 2021

Introduced by Sens. RIVERA, MYRIE -- read twice and ordered printed, and when printed to be committed to the Committee on Budget and Revenue

AN ACT to amend the tax law, in relation to establishing a personal income tax credit for organ donations; and to repeal paragraph 38 of subsection (c) of section 612 of such law in relation to the personal income tax modification, reducing federal adjusted income, for organ donations

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

1 Section 1. Section 606 of the tax law is amended by adding a new
2 subsection (kkk) to read as follows:

3 (kkk) Organ donation credit. (1) A resident taxpayer shall be allowed
4 a credit against the tax imposed by this article for qualified expenses
5 incurred, while living, in the course of such taxpayer's donation of one
6 or more of his or her human organs to another human being for the
7 purpose of transplantation in such other human being. The credit estab-
8 lished by this subsection shall only be allowed in the tax year in which
9 the human organ transplantation occurs, and may only be claimed for one
10 tax year during the taxpayer's lifetime.

11 (2) For the purposes of this subsection, the term "qualified expenses"
12 means the following unreimbursed expenses incurred by a resident taxpay-
13 er related to his or her donation of his or her human organ or organs
14 for donation to another human being for the purpose of transplantation
15 in such human being:

16 (i) travel expenses;

17 (ii) lodging expenses; and

18 (iii) lost wages.

19 (3) For the purposes of this subsection, the term "human organ" means
20 all or part of a liver, pancreas, kidney, intestine, lung or bone
21 marrow.

EXPLANATION--Matter in italics (underscored) is new; matter in brackets
[-] is old law to be omitted.

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1 (4) The amount of the credit that may be claimed by a resident taxpay-
2 er pursuant to this subsection shall not exceed ten thousand dollars.

3 (5) No part-year resident or non-resident taxpayer may claim the cred-
4 it established by this subsection.

5 § 2. Paragraph 38 of subsection (c) of section 612 of the tax law is
6 REPEALED.

7 § 3. This act shall take effect on the first of January next succeed-
8 ing the date on which it shall have become a law and shall apply to tax
9 years commencing on and after such date.