

1224

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I N S E N A T E

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Introduced by Sens. THOMPSON, C. JOHNSON, ONORATO, PARKER -- read twice
and ordered printed, and when printed to be committed to the Committee
on Investigations and Government Operations

AN ACT to amend the tax law, in relation to providing a credit against
estate tax for organ donors

THE PEOPLE OF THE STATE OF NEW YORK, REPRESENTED IN SENATE AND ASSEM-
BLY, DO ENACT AS FOLLOWS:

1 Section 1. The tax law is amended by adding a new section 952-a to
2 read as follows:
3 S 952-A. CREDIT FOR ORGAN DONORS. A CREDIT SHALL BE ALLOWED AGAINST
4 THE TAX IMPOSED UNDER SUBSECTION (A) OF SECTION NINE HUNDRED FIFTY-TWO
5 OF THIS PART FOR ONE THOUSAND DOLLARS WHEN THE DECEDENT EXECUTED AN
6 ANATOMICAL GIFT OF ALL OR PART OF HIS OR HER BODY.
7 S 2. This act shall take effect immediately.

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

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