S T A T E  O F  N E W  Y O R K

5178

2011-2012 Regular Sessions

I N  S E N A T E

May 3, 2011

Introduced by Sen. CARLUCCI -- 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 tax deduction for donating organs; and to amend the labor law, in relation to job security for those individuals who decide to donate an organ

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

Section 1. Subsection (c) of section 612 of the tax law is amended by adding a new paragraph 39 to read as follows:

(39) UP TO TEN THOUSAND DOLLARS FOR ANY PERSON WHO DONATES ONE OR MORE OF HIS OR HER HUMAN ORGANS TO ANOTHER HUMAN BEING FOR HUMAN ORGAN TRANSPLANTATION. SUCH DEDUCTION MAY ONLY BE TAKEN ONCE IN A DONOR'S LIFETIME. THE DEDUCTION SHALL EQUAL THAT AMOUNT OF NON-REIMBURSED EXPENSES RELATING TO TRAVEL, LODGING, MEDICAL EXPENSES AND LOST WAGES, BUT IN NO EVENT SHALL THE AGGREGATE AMOUNT OF THE DEDUCTION EXCEED TEN THOUSAND DOLLARS. THE DEDUCTION MUST BE TAKEN IN EITHER THE YEAR THE TRANSPLANT OCCURS, OR THE YEAR IMMEDIATELY FOLLOWING THE YEAR THE TRANSPLANT OCCURS. FOR PURPOSES OF THIS PARAGRAPH, "HUMAN ORGAN" MEANS ALL OR PART OF A LIVER, PANCREAS, LUNG, KIDNEY, INTESTINE, OR BONE MARROW.

S 2. Subdivision 2 of section 201-d of the labor law is amended by adding a new paragraph e to read as follows:

E. AN INDIVIDUAL'S DECISION TO DONATE A HUMAN ORGAN AND FOR HIS OR HER ABSENCE FROM WORK DURING THE RECOVERY PERIOD OF SUCH DONATION.

S 3. This act shall take effect immediately and shall apply to taxable years commencing on or after such effective date, provided that the commissioner of taxation and finance shall promulgate any rule or regulation necessary for the timely implementation of this act.

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

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