

10311

I N A S S E M B L Y

May 20, 2016

Introduced by M. of A. ORTIZ -- read once and referred to the Committee
on Ways and Means

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 ASSEM-
BLY, DO ENACT AS FOLLOWS:

1 Section 1. Section 606 of the tax law is amended by adding a new
2 subsection (ccc) to read as follows:
3 (CCC) 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.
22 (4) THE AMOUNT OF THE CREDIT THAT MAY BE CLAIMED BY A RESIDENT TAXPAY-
23 ER PURSUANT TO THIS SUBSECTION SHALL NOT EXCEED TEN THOUSAND DOLLARS.
24 (5) NO PART-YEAR RESIDENT OR NON-RESIDENT TAXPAYER MAY CLAIM THE CRED-
25 IT ESTABLISHED BY THIS SUBSECTION.

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

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1 S 2. Paragraph 38 of subsection (c) of section 612 of the tax law is
2 REPEALED.
3 S 3. This act shall take effect on the first of January next succeed-
4 ing the date on which it shall have become a law and shall apply to tax
5 years commencing on and after such date.