STATE OF NEW YORK

4022

2019-2020 Regular Sessions

IN SENATE

February 25, 2019

Introduced by Sen. RIVERA -- 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:

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

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

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

(i) travel expenses;

(ii) lodging expenses; and

(iii) lost wages.

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

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

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

(5) No part-year resident or non-resident taxpayer may claim the credit established by this subsection.

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 Paragraph 38 of subsection (c) of section 612 of the tax law is REPEALED.

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