STATE OF NEW YORK

765

2019-2020 Regular Sessions

IN ASSEMBLY

January 10, 2019

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

AN ACT to amend the tax law, in relation to the donation of a human organ

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

Section 1. Paragraph 38 of subsection (c) of section 612 of the tax law, as added by chapter 565 of the laws of 2006, is amended to read as follows:

(38) An amount of up to ten thousand dollars if a taxpayer, while living, donates one or more of his or her human organs to another human being for human organ transplantation. For purposes of this paragraph, "human organ" means all or part of a liver, pancreas, kidney, intestine, lung, or bone marrow. A subtract modification allowed under this paragraph shall be claimed in the taxable year in which the human organ transplantation occurs.

(A) A taxpayer shall claim the subtract modification allowed under this paragraph only once and such subtract modification shall be claimed for only the following unreimbursed expenses which are incurred by the taxpayer **or spouse of the taxpayer,** and related to the taxpayer's organ donation:

(i) travel expenses;

(ii) lodging expenses; [~~and~~]

(iii) lost wages[~~.~~]**; and**

(iv) child care costs;

(B) The subtract modification allowed under this paragraph shall not be claimed by a part-year resident or a non-resident of this state.

§ 2. This act shall take effect on the sixtieth day after it shall have become a law.

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

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