

# STATE OF NEW YORK

4477

2021-2022 Regular Sessions

## IN SENATE

February 5, 2021

Introduced by Sen. BROUK -- 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 the donation of a human organ

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

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

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

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

16 (i) travel expenses;  
17 (ii) lodging expenses; [~~and~~]  
18 (iii) lost wages[~~-~~]; and  
19 (iv) child care costs;

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

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

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

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