STATE OF NEW YORK

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1864

2023-2024 Regular Sessions

IN SENATE

January 17, 2023
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Introduced by Sen. BROUK -- read twice and ordered printed, and when
  printed to be committed to the Committee on Investigations and Govern-
  ment 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 Assem-
  bly, 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, the opening paragraph
 3 as amended by chapter 814 of the laws of 2022, is amended to read as
 4 follows:
 5   (38) An amount of up to ten thousand dollars if a taxpayer, while
 6 living, donates one or more of his or her human organs to another human
 7 being for human organ transplantation. For purposes of this paragraph,
 8 "human organ" means all or part of a liver, pancreas, kidney, intestine,
 9 lung, or bone marrow. A subtract modification allowed under this para-
10 graph shall be claimed in the taxable year in which the human organ
11 transplantation occurs. Provided, however, that this deduction shall not
12 apply to any donation for which the taxpayer has received benefits under
13 section forty-three hundred seventy-one of the public health law.
14   (A) A taxpayer shall claim the subtract modification allowed under
15 this paragraph only once and such subtract modification shall be claimed
16 for only the following unreimbursed expenses which are incurred by the
17 taxpayer **or spouse of the taxpayer,** and related to the taxpayer's organ
18 donation:
19   (i) travel expenses;
20   (ii) lodging expenses; [~~and~~]
21   (iii) lost wages[~~.~~]**; and**
22   **(iv) child care costs;**
23   (B) The subtract modification allowed under this paragraph shall not
24 be claimed by a part-year resident or a non-resident of this state.
25   § 2. This act shall take effect on the same date and in the same
26 manner as chapter 814 of the laws of 2022, takes effect.

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