

SENATE No. 01516

The Commonwealth of Massachusetts

PRESENTED BY:

Karen E. Spilka

To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General Court assembled:

The undersigned legislators and/or citizens respectfully petition for the passage of the accompanying bill:

An Act establishing an income tax deduction for individuals who donate a human organ..

PETITION OF:

| NAME: | DISTRICT/ADDRESS: |
|-------------------------|-------------------------------------|
| <i>Karen E. Spilka</i> | <i>Second Middlesex and Norfolk</i> |
| <i>Michael O. Moore</i> | <i>Second Worcester</i> |
| <i>Benjamin Swan</i> | <i>11th Hampden</i> |

SENATE No. 01516

By Ms. Spilka, petition (accompanied by bill, Senate, No. 1516) of Swan, Moore and Spilka for legislation to establish an income tax deduction for individuals who donate a human organ [Joint Committee on Revenue].

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE
□ SENATE
□ , NO. 1333 OF 2009-2010.]

The Commonwealth of Massachusetts

In the Year Two Thousand Eleven

An Act establishing an income tax deduction for individuals who donate a human organ..

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 SECTION 1. Paragraph (a) of Part B of section 3 of Chapter 62 of the General Laws, as
2 appearing in the 2008 Official Edition, is hereby amended by inserting at the end thereof the
3 following new paragraph:-

4 (16) In the case of an individual who donates an organ to another human being for human
5 organ transplantation, the individual may claim an amount equal to the following expenses that
6 are incurred by the claimant and related to the claimant’s organ donation: (i) travel expenses; (ii)
7 lodging expenses; and (iii) lost wages in and not to exceed \$10,000. For the purposes of this
8 subparagraph, “human organ” shall mean all or part of human bone marrow, liver, pancreas,

9 kidney, intestine or lung. The deduction provided for in this subparagraph shall not be claimed
10 by a part-year resident or a nonresident.

11 SECTION 2. A deduction shall be allowed under subparagraph (16) of subsection (a) of
12 Part B of section 3 of Chapter 62 of the General Laws for taxable years beginning on or after
13 January 1, 2013.