

# SENATE BILL 651

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CF 0lr0763

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By: **Senators Young, Feldman, and Lee**  
Introduced and read first time: February 3, 2020  
Assigned to: Budget and Taxation

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## A BILL ENTITLED

1 AN ACT concerning

2 **Income Tax – Subtraction Modification – Living Organ Donors**

3 FOR the purpose of increasing the amount of a subtraction modification under the  
4 Maryland income tax for certain expenses paid or incurred by an individual that are  
5 attributable to the individual’s donation of an organ; providing for the application of  
6 this Act; and generally relating to a Maryland income tax subtraction modification  
7 for organ donation expenses.

8 BY repealing and reenacting, without amendments,  
9 Article – Tax – General  
10 Section 10–208(a)  
11 Annotated Code of Maryland  
12 (2016 Replacement Volume and 2019 Supplement)

13 BY repealing and reenacting, with amendments,  
14 Article – Tax – General  
15 Section 10–208(w)  
16 Annotated Code of Maryland  
17 (2016 Replacement Volume and 2019 Supplement)

18 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND,  
19 That the Laws of Maryland read as follows:

20 **Article – Tax – General**

21 10–208.

22 (a) In addition to the modification under § 10–207 of this subtitle, the amounts  
23 under this section are subtracted from the federal adjusted gross income of a resident to  
24 determine Maryland adjusted gross income.

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.  
[Brackets] indicate matter deleted from existing law.



1 (w) (1) (i) In this subsection the following words have the meanings  
2 indicated.

3 (ii) "Organ" means all or part of an individual's liver, kidney,  
4 pancreas, intestine, lung, or bone marrow.

5 (iii) "Qualified expenses" means any unreimbursed travel expenses,  
6 lodging expenses, or lost wages.

7 (2) The subtraction under subsection (a) of this section includes up to  
8 ~~[\$7,500]~~ **\$10,000** of the qualified expenses paid or incurred by a living individual during  
9 the taxable year that are attributable to the donation of one or more of the individual's  
10 organs to another individual for organ transplantation.

11 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July  
12 1, 2020, and shall be applicable to all taxable years beginning after December 31, 2019.