SENATE DOCKET, NO. 369 FILED ON: 1/19/2011

SENATE . . . . . No. 1516

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:

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

PETITION OF:

NAME:	DISTRICT/ADDRESS:
Karen E. Spilka	☐ *[District]* ☐
Michael O. Moore	☐ *[District]* ☐
Benjamin Swan	*11th Hampden*

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SENATE . . . . . No. 1516

By Ms. Spilka, a petition (accompanied by bill, Senate, No. 1516) of Karen E. Spilka, Michael O. Moore and Benjamin Swan for legislation to establish an income tax deduction for individuals who donate a human organ. Revenue.

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

The Commonwealth of Massachusetts

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:

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

(16) In the case of an individual who donates an organ to another human being for human organ transplantation, the individual may claim an amount equal to the following expenses that are incurred by the claimant and related to the claimant's organ donation: (i) travel expenses; (ii) lodging expenses; and (iii) lost wages in and not to exceed $10,000. For the purposes of this subparagraph, "human organ" shall mean all or part of human bone marrow, liver, pancreas, kidney, intestine or lung. The deduction provided for in this subparagraph shall not be claimed by a part-year resident or a nonresident.

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