SENATE DOCKET, NO. FILED ON: 1/11/2009

**SENATE . . . . . . . . . . . . . . . No.**

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The Commonwealth of Massachusetts

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PRESENTED BY:

**Spilka, Karen (SEN)**

**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

*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: |
| Spilka, Karen (SEN) | Second Middlesex and Norfolk |

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE SENATE, NO. S01800 OF 2007-2008.]

The Commonwealth of Massachusetts

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**In the Year Two Thousand and Nine**

**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

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 most recently amended by section 49 of chapter 139 of the acts of 2006, is hereby further amended by adding the following subparagraph:-

(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 paragraph (a) of Part B of

section 3 of chapter 62 of the General Laws for taxable years beginning on or after January 1, 2010.