

SENATE No.

The Commonwealth of Massachusetts

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:

Spilka, Karen (SEN)

DISTRICT/ADDRESS:

Second Middlesex and Norfolk

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

The Commonwealth of Massachusetts

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:*

1 SECTION 1. Paragraph (a) of Part B of section 3 of chapter 62 of the General Laws, as most recently
2 amended by section 49 of chapter 139 of the acts of 2006, is hereby further amended by adding the
3 following subparagraph:-

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

11 SECTION 2. A deduction shall be allowed under subparagraph (16) of paragraph (a) of Part B of
12 section 3 of chapter 62 of the General Laws for taxable years beginning on or after January 1, 2010.