

SENATE No. 1333

The Commonwealth of Massachusetts

In the Year Two Thousand 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
2 most recently amended by section 49 of Chapter 139 of the Acts of 2006, is hereby further
3 amended by adding the following subparagraph:-

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 paragraph (a)
12 of Part B of section 3 of Chapter 62 of the General Laws for taxable years beginning on or after
13 January 1, 2010.