

**SENATE . . . . . No. 1516**

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**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 adoption of the accompanying bill:

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

PETITION OF:

NAME:	DISTRICT/ADDRESS:
<i>Karen E. Spilka</i>	
<i>Michael O. Moore</i>	
<i>Benjamin Swan</i>	<i>11th Hampden</i>

**SENATE . . . . . No. 1516**

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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.

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

**The Commonwealth of Massachusetts**

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**In the Year Two Thousand Eleven**  
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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 appearing in the 2008 Official Edition, is hereby amended by inserting at the end thereof the  
3 following new paragraph:-

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 subsection (a) of  
12 Part B of section 3 of Chapter 62 of the General Laws for taxable years beginning on or after  
13 January 1, 2013.