

Stricken language would be deleted from and underlined language would be added to the law as it existed prior to this session of the General Assembly.

Act 668 of the Regular Session

1 State of Arkansas
2 85th General Assembly
3 Regular Session, 2005
4

As Engrossed: H2/4/05

A Bill

HOUSE BILL 1393

5 By: Representatives Thyer, Abernathy, Adams, Adcock, Anderson, Berry, Blair, Blount, Bolin, Bond,
6 Borhauer, Boyd, Bright, Burris, Chesterfield, Childers, Clemons, Cook, Cooper, Cowling, D. Creekmore,
7 Dangeau, Davenport, Davis, Dickinson, Dobbins, Dunn, Edwards, D. Evans, L. Evans, Everett, Fite,
8 George, Glidewell, Goss, R. Green, Hardwick, Hardy, Harrelson, J. Hutchinson, T. Hutchinson, Jeffrey, J.
9 Johnson, Kenney, Key, Kidd, W. Lewellen, Mack, Maloch, J. Martin, M. Martin, Matayo, Maxwell,
10 McDaniel, Medley, Nichols, Norton, Ormond, Overbey, Pace, Petrus, S. Prater, Pritchard, Pyle, Ragland,
11 Rainey, Rankin, Reep, Roebuck, Rogers, Rosenbaum, Sample, Saunders, Schulte, Scroggin, L. Smith,
12 Stovall, Sullivan, Sumpter, Thomason, Thompson, Verkamp, Walters, Wells, Willis, Wills, Wood, Wyatt
13
14

For An Act To Be Entitled

15 AN ACT TO CREATE THE GIFT OF LIFE ACT THAT WILL
16 ALLOW FOR A DEDUCTION FROM INDIVIDUAL INCOME TAX
17 FOR ORGAN DONATION; AND FOR OTHER PURPOSES.
18

Subtitle

19 AN ACT TO CREATE THE GIFT OF LIFE ACT.
20
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23
24 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
25

26 SECTION 1. Title 26, Chapter 51, is amended to add a new subchapter to
27 read as follows:

28 26-51-2101. Title.

29 This subchapter shall be known as and may be cited as the "Gift of Life
30 Act."
31

32 26-51-2102. Legislative findings and intent.

33 The General Assembly finds that organ donation is a courageous,
34 admirable, and vital demonstration of one's commitment to the value of human
35 life and, in many instances, is necessary for the preservation of life



1 itself.

2
3 26-51-2103. Income tax deduction for human organ donation.

4 (a) For purposes of this section, "human organ" means all or part of a
5 liver, pancreas, kidney, intestine, lung, or bone marrow.

6 (b) In computing net income, a taxpayer may deduct up to ten thousand
7 dollars (\$10,000) if, while living, the taxpayer or the taxpayer's dependent
8 who is claimed under § 26-51-501, donates one (1) or more of his or her human
9 organs to another human being for human organ transplantation.

10 (c) A deduction that is claimed under subsection (b) of this section
11 may only be claimed in the taxable year in which the human organ
12 transplantation occurs.

13 (d)(1) An individual may claim the deduction under subsection (b) of
14 this section only one (1) time in his or her lifetime.

15 (2) The deduction may be claimed for only the following
16 unreimbursed expenses that are incurred by the taxpayer and are related to
17 the organ donation of the taxpayer or the taxpayer's dependent:

- 18 (A) Travel expenses;
- 19 (B) Lodging expenses;
- 20 (C) Lost wages; and
- 21 (D) Medical Expenses.

22
23 SECTION 2. The members of the Eighty-fifth General Assembly recognize
24 and commend the selfless act of human generosity displayed by Representative
25 Eric Harris in the donation of a kidney to his son, Jackson Harris, and
26 Representative Joyce Elliott in the donation of a kidney to her sister,
27 Gloria Elliott.

28
29 SECTION 3. EFFECTIVE DATE. This act shall be in effect for tax years
30 beginning on and after January 1, 2005.

31
32 /s/ Thyer, et al

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35 **APPROVED: 3/08/2005**

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