

INTERIM STUDY PROPOSAL 2009-184

1 State of Arkansas  
2 87th General Assembly  
3 Fiscal Session, 2010

**A Bill**

MGF/KSW  
HOUSE BILL

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5  
6 By: Representative Woods

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8 Filed with: House Committee on Public Health, Welfare and Labor  
9 pursuant to A.C.A. §10-3-217.

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11 **For An Act To Be Entitled**

12 AN ACT TO AMEND THE GIFT OF LIFE ACT; TO PROVIDE  
13 A TAX CREDIT FOR DONATIONS TO THE ARKANSAS  
14 NEWBORN UMBILICAL CORD BLOOD BANK; AND FOR OTHER  
15 PURPOSES.

16  
17 **Subtitle**

18 AN ACT TO AMEND THE GIFT OF LIFE ACT AND  
19 TO PROVIDE A TAX CREDIT FOR DONATIONS TO  
20 THE ARKANSAS NEWBORN UMBILICAL CORD  
21 BLOOD BANK.

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24 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

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26 SECTION 1. Arkansas Code § 26-51-2102 is amended to read as follows:  
27 26-51-2102. Legislative findings and intent.

28 (a) The General Assembly finds that:

29 (1) ~~organ~~ Organ donation is a courageous, admirable, and vital  
30 demonstration of one's commitment to the value of human life and, in many  
31 instances, is necessary for the preservation of life itself; and

32 (2) More than one hundred million (100,000,000) Americans and  
33 two billion (2,000,000,000) other humans worldwide suffer from diseases that  
34 may eventually be treated more effectively or even cured with umbilical cord  
35 blood cells collected from postnatal tissue and fluid.

36 (b) It is the public policy of this state to encourage:

1           (1) Organ donation; and

2           (2) The donation, collection, and storage of umbilical cord  
3 blood cells collected from postnatal tissue and fluid and to make the  
4 umbilical cord blood cells available for both scientific research and medical  
5 treatment.

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7           SECTION 2. Arkansas Code Title 26, Chapter 51, Subchapter 21 is  
8 amended to add an additional section to read as follows:

9           26-51-2104. Income tax credit for donation of human organs and  
10 postnatal tissue and fluid.

11           (a) As used in this section, "postnatal tissue and fluid" means the  
12 placenta, umbilical cord, and amniotic fluid expelled or extracted in  
13 connection with the live birth of a human being.

14           (b)(1) There is allowed a credit of one hundred dollars (\$100) against  
15 the tax imposed by the Income Tax Act of 1929 , § 26-51-101 et seq., for a  
16 taxpayer that donates postnatal tissue and fluid for use in scientific  
17 research or medical treatment.

18           (2) To qualify for the credit in subdivision (b)(2) of this  
19 subsection:

20                   (A) The taxpayer shall donate postnatal tissue and fluid  
21 to the Newborn Umbilical Cord Blood Bank, established under the Newborn  
22 Umbilical Cord Blood Initiative Act, § 20-8-501 et. seq.; and

23                   (B) The Newborn Umbilical Cord Blood Bank shall:

24                           (i) Process and store some or all of the donated  
25 postnatal tissue and fluid; and

26                           (ii) Provide to the taxpayer a written certification  
27 stating that the donated postnatal tissue and fluid were accepted, processed,  
28 and stored by the Newborn Umbilical Cord Blood Bank.

29           (3) A credit under this subsection may only be claimed in the  
30 taxable year in which the postnatal tissue and fluid donation occurs.

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32           SECTION 3. Effective Date. This act is effective for tax years  
33 beginning on or after January 1, 2009.

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36 Filed Date: 08/17/2009           By: MGF\KSW