

State of Arkansas

85th General Assembly

Regular Session, 2005

A Bill

HOUSE BILL 1393

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

For An Act To Be Entitled

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

Subtitle

AN ACT TO CREATE THE GIFT OF LIFE ACT.

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

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

26-51-2101. Title.

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

26-51-2102. Legislative findings and intent.

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



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

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

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

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

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

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

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

SECTION 2. The members of the Eighty-fifth General Assembly recognize and commend the selfless act of human generosity displayed by Representative Eric Harris in the donation of a kidney to his son, Jackson Harris.

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