
A BILL FOR AN ACT

RELATING TO ORGAN DONATION.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF HAWAII:

1 SECTION 1. Chapter 235, Hawaii Revised Statutes, is
2 amended by adding a new section to be appropriately designated
3 and to read as follows:

4 "§235- Organ donation; tax deduction. (a) There
5 shall be allowed as a deduction from adjusted gross income the
6 amount, not to exceed \$10,000, for amounts paid or accrued
7 thereon, during the taxable year the organ donation occurred, by
8 an individual taxpayer for expenditures incurred related to
9 donating organs.

10 (b) To qualify for the deduction, the organ donation shall
11 occur while the donor is living and donates one or more of the
12 donor's organs to another human being for organ transplantation.
13 For the purposes of this section, "organ" means all or part of a
14 liver, pancreas, kidney, intestine, lung, or bone marrow. A
15 deduction claimed under this section may be claimed during the
16 taxable year in which the organ transplantation occurs.

17 (c) An individual may claim the deduction under this
18 section once and may be claimed for only the following



1 unreimbursed expenses that are incurred by the claimant and
2 related to the claimant's organ donation:

3 (1) Travel expenses;

4 (2) Lodging expenses; or

5 (3) Lost wages.

6 (d) The deduction under this section may not be claimed by
7 a part-time resident or nonresident of the state.


8 (e) The director of taxation shall prepare such forms as
9 may be necessary to claim a tax deduction under this section,
10 may require proof of the claim for the tax deduction, and may
11 adopt rules pursuant to chapter 91."

12 SECTION 2. New statutory material is underscored.

13 SECTION 3. This Act, upon its approval, shall apply to
14 taxable years beginning after December 31, 2005.

15

INTRODUCED BY:

A handwritten signature in black ink, appearing to read "Jim J. Orr", is written over a horizontal line.

JAN 25 2006

HB 3027

Report Title:

Organ Donation; Tax Deduction

Description:

Provides a tax deduction for individuals who donate organs.

