

STAND. COM. REP. NO.

112

Honolulu, Hawaii

FEB 09 2007

RE: S.B. No. 967

S.D. 1

Honorable Colleen Hanabusa
President of the Senate
Twenty-Fourth State Legislature
Regular Session of 2007
State of Hawaii

Madam:

Your Committee on Health, to which was referred S.B. No. 967
entitled:

"A BILL FOR AN ACT RELATING TO HEALTH,"

begs leave to report as follows:

The purpose of this measure is to minimize financial burdens
of individuals who choose to save the life of others by becoming
living organ donors.

The measure attempts to accomplish this purpose by enabling
organ donors to deduct up to \$10,000 in travel and lodging
expenses and lost wages from their adjusted gross income.

Your Committee received testimony in support of this measure
from the American Liver Foundation, the Organ Donor Center of
Hawaii, and four individuals. The Tax Foundation of Hawaii
submitted comments.

Your Committee strongly supports the principle that human
organs should not be bought or sold. However, your Committee
finds that organ donations should not be a financial burden to
families or donors.

Your Committee amended this measure by clarifying that the
tax deduction may carry over to the taxable year following the
year of organ donation when the expenses incurred in the following
year are a direct result of the organ donation.



Your Committee further amended this measure to include lost income of individuals that are self-employed as a deductible expense.

Your Committee did not receive a fiscal impact statement on this measure from the Department of Taxation or any other state agency.

As affirmed by the record of votes of the members of your Committee on Health that is attached to this report, your Committee is in accord with the intent and purpose of S.B. No. 967, as amended herein, and recommends that it pass Second Reading in the form attached hereto as S.B. No. 967, S.D. 1, and be referred to the Committee on Economic Development and Taxation.

Respectfully submitted on
behalf of the members of the
Committee on Health,




DAVID Y. IGE, Chair



The Senate
 Twenty-Fourth Legislature
 State of Hawaii

Record of Votes
Committee on Health
HTH

Bill / Resolution No.:* SB 967	Committee Referral: HTH, EDT, WAM	Date: 2/2/07		
<input type="checkbox"/> The committee is reconsidering its previous decision on this measure. If so, then the previous decision was to: _____				
The Recommendation is: <input type="checkbox"/> Pass, unamended 2312 <input checked="" type="checkbox"/> Pass, with amendments 2311 <input type="checkbox"/> Hold 2310 <input type="checkbox"/> Recommit 2313				
Members	Aye	Aye (WR)	Nay	Excused
IGE, David Y. (C)	✓			
FUKUNAGA, Carol (VC)	✓			
BAKER, Rosalyn H.	✓			
MENOR, Ron	✓			
WHALEN, Paul				✓
TOTAL	4			1
Recommendation: <input checked="" type="checkbox"/> Adopted <input type="checkbox"/> Not Adopted				
Chair's or Designee's Signature: 				
Distribution: Original Yellow Pink File with Committee Report Clerk's Office Drafting Agency				

*Only one measure per Record of Votes