
A BILL FOR AN ACT

RELATING TO HEALTH.

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 shall
5 be allowed as a deduction from adjusted gross income the amount,
6 not to exceed \$10,000, for amounts paid or accrued thereon,
7 during the taxable year the organ donation occurred, or as
8 otherwise provided by rules adopted under subsection (e), by an
9 individual taxpayer for expenditures incurred related to
10 donating organs.

11 (b) To qualify for the deduction, the organ donor shall be
12 living, a full-time resident of the State, and have donated one
13 or more of the donor's organs to another human being for organ
14 transplantation.

15 (c) Except as provided in subsection (d), a donor may
16 claim the deduction under this section only for the taxable year
17 during which the organ donation occurred and only for the



1 following unreimbursed expenses incurred by the donor taxpayer
2 that are related to the donor's organ donation:

3 (1) Travel expenses;

4 (2) Lodging expenses; and

5 (3) Lost wages; or if self-employed, lost income.

6 (d) The director of taxation shall adopt rules in
7 accordance with chapter 91 to address lost wages or income,
8 transportation expenses, and lodging expenses that occurred in
9 the taxable year of the organ donation; and in the taxable year
10 following the organ donation if those expenses are a direct
11 result of the taxpayer's organ donation.

12 (e) The director of taxation shall prepare forms that may
13 be necessary to claim a tax deduction under this section, may
14 require proof of the claim for the tax deduction, and may adopt
15 rules pursuant to chapter 91 to implement this section.

16 (f) For the purposes of this section, "organ" means all or
17 part of a liver, pancreas, kidney, intestine, lung, or bone
18 marrow."

19 SECTION 2. New statutory material is underscored.

20 SECTION 3. This Act shall take effect on January 1, 2050,
21 and shall apply to organ or tissue donations that occur during
22 taxable years beginning after December 31, 2006.



Report Title:

Organ Donation; Tax Deduction

Description:

Provides a tax deduction for individuals who donate organs.
(SD2)

