

H. B. 2086

(By Delegates Fragale and Marshall)
[Introduced January 12, 2011; referred to the
Committee on Finance.]

**FISCAL
NOTE**

A BILL to amend the Code of West Virginia, 1931, as amended, by
adding thereto a new section, designated §11-21-12j, relating
to personal income tax; and providing for a modification to
federal adjusted gross income for expenses incurred by organ
donors.

Be it enacted by the Legislature of West Virginia:

That the Code of West Virginia, 1931, as amended, be amended
by adding thereto a new section, designated §11-21-12j, to read as
follows:

ARTICLE 21. PERSONAL INCOME TAX.

PART I. GENERAL.

**§11-21-12j. Additional modification decreasing federal adjusted
gross income for organ donorship.**

(a) Subject to the conditions in this section, beginning
January 1, 2011, an individual may apply a reduction up to \$10,000

1 from federal adjusted gross income if he or she, while living,
2 donates one or more of his or her human organs to another human
3 being for human transplantation. For purposes of this section,
4 "human organ" means all or part of a liver, pancreas,
5 kidney, intestine, lung, or bone marrow. The reduction in federal
6 adjusted gross income authorized by this section may be claimed in
7 the taxable year in which the human organ transplantation occurs.

8 (b) An individual may claim the reduction provided in this
9 section only once, and the reduction may be claimed for only the
10 following unreimbursed expenses that are incurred by the taxpayer
11 and related to the claimant's organ donation:

12 (1) Travel expenses;

13 (2) Lodging expenses; and

14 (3) Lost wages.

15 (c) The reduction authorized hereunder may not be claimed by
16 a part-year resident or a nonresident of this state.

NOTE: The purpose of this bill is to provide for a modification to federal adjusted gross income for expenses incurred by organ donors.

§11-21-12j is new; therefore, it has been completely underscored.