

H. B. 2768

(By Delegates Iaquina, Fragale, Boggs, Crosier, T. Campbell, Border, Azinger, Skaff and C. Miller)

[Introduced January 24, 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 providing a personal income tax exemption for living 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. Personal income tax exemption for living organ donors.

(a) Beginning January 1, 2011, an individual who, while living, donates one or more of his or her human organs to another human being for human transplantation is exempt from all personal income tax imposed by this article in the taxable year in which the human organ transplantation occurs. For purposes of this section,

- 1 "human organ" means all or part of a liver, pancreas, kidney,
2 intestine, lung, or bone marrow.

NOTE: The purpose of this bill is to provide a personal income tax exemption for living organ donors.

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