

WEST VIRGINIA LEGISLATURE

2018 REGULAR SESSION

Introduced

House Bill 4331

**FISCAL
NOTE**

BY DELEGATES IAQUINTA, A. EVANS, WILLIAMS, R.

ROMINE, HAMILTON, DEAN, CAMPBELL, WAGNER,

CANESTRARO AND FERRO

[Introduced January 26, 2018; Referred
to the Committee on Finance.]

1 A BILL to amend the Code of West Virginia, 1931, as amended, by adding thereto a new section,
 2 designated §11-21-12j, relating to providing that a living organ donor is exempt from all
 3 personal income tax in the taxable year in which the organ transplantation occurs; and
 4 defining the term human organ.

Be it enacted by the Legislature of West Virginia:

ARTICLE 21. PERSONAL INCOME TAX.

PART I. GENERAL.

§11-21-12j. Personal income tax exemption for living organ donors.

1 Beginning January 1, 2018, an individual who, while living, donates one or more of his or
 2 her human organs to another human being for human transplantation is exempt from all personal
 3 income tax imposed by this article in the taxable year in which the human organ transplantation
 4 occurs. For purposes of this section, “human organ” means all or part of a liver, pancreas, kidney,
 5 intestine, lung, or bone marrow.

NOTE: The purpose of this bill is to exempt living organ donors to be exempt from all personal income tax in the taxable year in which the human organ transplantation occurs. The bill defines the term human organ.

Strike-throughs indicate language that would be stricken from a heading or the present law and underscoring indicates new language that would be added.