

# **WEST VIRGINIA LEGISLATURE**

## **2023 REGULAR SESSION**

**Introduced**

### **House Bill 2418**

By Delegate Burkhammer

[Introduced January 11, 2023; Referred to the  
Committee on Finance]

1 A BILL to amend the Code of West Virginia, 1931, as amended, by adding thereto a new article,  
 2 designated §11-29-1, §11-29-2, §11-29-3, and §11-29-4, all related to creating a tax credit  
 3 for living and deceased organ donors named the Organ Donation Tax Deduction Act;  
 4 establishing Act's purpose; establishing the amount of tax credit and eligible taxpayers;  
 5 and providing for the applicability of the tax credit.

*Be it enacted by the Legislature of West Virginia:*

**ARTICLE 29. ORGAN DONATION TAX DEDUCTION ACT.**

**§11-29-1. Title.**

1 This article may be cited as the "Organ Donation Tax Deduction Act."

**§11-29-2. Purpose.**

1 The purpose of the "Organ Donation Tax Deduction Act" is to create an individual income  
 2 tax subtract modification for certain individuals who donate a human organ.

**§11-29-3. Amount of Credit.**

1 (a) There is allowed to eligible taxpayers who have donated organs for human organ  
 2 transplantation, a credit against taxes imposed by §11-21-1 et seq. of this code in the amounts set  
 3 forth in subsections (b) and (c) of this section.

4 (b) If an individual, while living, donates one or more of his or her human organs to another  
 5 human being for human organ transplantation, the individual may claim a credit in the amount of  
 6 up to \$2,500 during the taxable year during which the human organ transplantation occurred. The  
 7 credit shall reduce the total amount of tax imposed by §11-21-1 et seq. of this code. If the amount  
 8 of the credit exceeds the taxpayer's tax liability for the taxable year, the amount which exceeds the  
 9 tax liability may be carried over and applied as a credit against the tax liability of the taxpayer for  
 10 the next taxable year.

11 (c) The estate of an individual who has donated one or more of the individual's human  
 12 organs to another human being for human organ transplantation may claim a credit in the amount  
 13 of up to \$5,000 during the taxable year during which the human organ transplantation occurred.

14 The credit shall reduce the total amount of tax imposed by §11-21-1 *et seq.* of this code. If the  
15 amount of the credit exceeds the taxpayer's tax liability for the taxable year, the amount which  
16 exceeds the tax liability may be carried over and applied as a credit against the tax liability of the  
17 taxpayer for the next taxable year.

18 (d) The credits established under subsections (b) and (c) may not be claimed by a part-  
19 year resident or a nonresident of this state.

**§11-29-4.** **Initial** **Applicability.**

1 The tax credit first applies to taxable years beginning on January 1 of the year in which this  
2 article takes effect.

NOTE: The purpose of this bill is to create a tax credit for living and deceased organ donors.

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