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HOUSE BILL 105

47TH LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2005

INTRODUCED BY

Al Park

AN ACT

RELATING TO TAXATION; PROVIDING FOR AN INCOME TAX DEDUCTION FOR ORGAN DONATION-RELATED EXPENSES INCURRED BY TAXPAYERS OR THEIR DEPENDENTS.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF NEW MEXICO:

Section 1. A new section of the Income Tax Act is enacted to read:

"NEW MATERIAL DEDUCTION-- EXPENSES RELATED TO ORGAN DONATION. --

A. A taxpayer may claim a deduction from net income in an amount not to exceed ten thousand dollars (\$10,000) of organ donation-related expenses, including lost wages, lodging expenses and travel expenses, incurred during the taxable year by the taxpayer or the taxpayer's dependent as a result of the taxpayer's or dependent's donation of a human organ to another

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1 person for transfer of that human organ to the body of another
2 person.

3 B. A husband and wife who file separate returns for
4 a taxable year in which they could have filed a joint return
5 may each claim only one-half of the deduction provided by this
6 section that would have been allowed on a joint return.

7 C. For the purposes of this section:

8 (1) "dependent" means "dependent" as defined
9 by Section 152 of the Internal Revenue Code, as that section
10 may be amended or renumbered; and

11 (2) "human organ" means all or part of a
12 liver, pancreas, kidney, intestine, lung or bone marrow."

13 Section 2. APPLICABILITY.--The provisions of this act
14 apply to taxable years beginning on or after January 1, 2005.

15 - 2 -

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