

Regular Session, 2005

SENATE BILL NO. 26

BY SENATOR MCPHERSON

TAX/INCOME/PERSONAL. Authorizes a deduction from taxable income of up to \$10,000 of expenses paid by a taxpayer if related to the taxpayer's travel or absence from work related to the taxpayer's or the taxpayer's spouse's living organ donation. (7/1/05)

AN ACT

To enact R.S. 47:293(6)(a)(i), relative to individual income tax; to provide a deduction for certain expenses related to living organ donation; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 47:293(6)(a)(i) is hereby enacted to read as follows:

§293. Definitions

The following definitions shall apply throughout this Part, unless the context requires otherwise:

(6)(a) "Tax Table Income", for resident individuals, means adjusted gross income plus interest on obligations of a state or political subdivision thereof, other than Louisiana and its municipalities, title to which obligations vested with the resident individual on or subsequent to January 1, 1980, and less:

(i) Up to ten thousand dollars of the following unreimbursed expenses paid by a taxpayer during his tax year if related to the taxpayer's travel or absence from work related to the taxpayer's or taxpayer's spouse's living organ donation:

(aa) The cost of travel to and from the place where the donation

- 1 **operation occurred.**
- 2 **(bb) Lodging.**
- 3 **(cc) Wages or other compensation lost because of the taxpayer's absence**
- 4 **during the donation procedure and convalescence.**

5 * * *

6 Section 2. This Act shall become effective July 1, 2005 and shall be applicable to

7 organ donations occurring during tax years beginning on and after January 1, 2005.

The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Riley Boudreaux.

McPherson (SB 26)

DIGEST

Proposed law authorizes a deduction from taxable income of up to \$10,000 of the following unreimbursed expenses paid by a taxpayer if related to the taxpayer's travel or absence from work related to the taxpayer's or taxpayer's spouse's living organ donation:

- (1) The cost of travel to and from the place where the donation operation occurred.
- (2) Lodging.
- (3) Wages or other compensation lost because of the taxpayer's absence during the donation procedure and convalescence.

Effective July 1, 2005 and applicable to organ donations occurring during tax years beginning on and after January 1, 2005.

(Adds R.S. 47:293(6)(a)(i))