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

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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))