

## **SENATE FLOOR AMENDMENTS**

Amendments proposed by Senator McPherson to Engrossed Senate Bill No. 26 by Senator McPherson

## 1 AMENDMENT NO.1

2 On page 1, line 2, change "R.S. 47:293(6)(a)(i)" to "R.S. 47:297(N)" and change "deduction"  
3 to "credit"

## 4 AMENDMENT NO. 2

5 On page 1, line 3, change "expenses" to "amounts"

## 6 AMENDMENT NO. 3

7 On page 1, line 5, change "R.S. 47:293(6)(a)(i)" to "R.S. 47:297(N)"

8 AMENDMENT NO. 4

9 On page 1, delete lines 6 through 17, and on page 2, delete lines 1 through 5, and insert:

\* \* \*

12                   N.(1) There shall be allowed a credit against individual income tax due  
13                   in a taxable year equal to the following amounts incurred by a taxpayer during  
14                   his tax year if related to the taxpayer's travel or absence from work because of  
15                   a living organ donation by the taxpayer or the taxpayer's spouse:

(a) The unreimbursed cost of travel paid by the taxpayer to and from the place where the donation operation occurred.

**(b) Unreimbursed lodging expenses paid by the taxpayer.**