

New law authorizes a credit against individual income taxes of up to \$10,000 per organ donation 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 expenses paid by the taxpayer.
- (3) Wages or other compensation lost because of the taxpayer's absence during the donation procedure and convalescence.

Provides that if the tax credit exceeds the amount of taxes due, then authorizes any unused credit to be carried forward as a credit against subsequent tax liabilities for a period not exceeding ten years.

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

(Adds R.S. 47:297(N))