

House Bill 1410 (AS PASSED HOUSE AND SENATE)

By: Representatives Hembree of the 46th, Richardson of the 26th, Mills of the 67th, Post 2, Borders of the 142nd, Sims of the 130th, and others

A BILL TO BE ENTITLED
AN ACT

1 To amend Chapter 7 of Title 48 of the Official Code of Georgia Annotated, relating to
2 income taxes, so as to provide for an exclusion from state income taxation with respect to
3 certain organ donation expenses; to provide for conditions and limitations; to provide an
4 effective date; to provide for applicability; to repeal conflicting laws; and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 style="text-align:center">**SECTION 1.**

7 Chapter 7 of Title 48 of the Official Code of Georgia Annotated, relating to income taxes,
8 is amended in subsection (a) of Code Section 48-7-27, relating to computation of taxable net
9 income of individuals, by striking "and" at the end of paragraph (11), by striking the period
10 at the end of paragraph (12) and inserting in its place "; and", and by adding a new paragraph
11 immediately following paragraph (12) to be designated paragraph (13) to read as follows:

12 "(13)(A) An amount equal to the actual amount expended for organ donation expenses
13 not to exceed the amount of \$10,000.00 incurred in accordance with the 'National
14 Organ Procurement Act.'

15 (B) In order to qualify for the exclusion under subparagraph (A) of this paragraph, such
16 taxpayer must, while living, donate all or part of such person's liver, pancreas, kidney,
17 intestine, lung, or bone marrow. In the taxable year in which the donation is made, the
18 taxpayer shall be entitled to claim the exclusion provided in subparagraph (A) of this
19 paragraph only with respect to unreimbursed travel expenses, lodging expenses, and
20 lost wages incurred as a direct result of the organ donation."

21 style="text-align:center">**SECTION 2.**

22 This Act shall become effective on January 1, 2005, and shall be applicable to all taxable
23 years beginning on or after January 1, 2005.

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SECTION 3.

2 All laws and parts of laws in conflict with this Act are repealed.