

**H. B. 2369**

(By Delegates Iaquinta, Boggs, Azinger, Skaff  
and C. Miller)

[Introduced February 13, 2013; referred to the  
Committee on Finance.]

**FISCAL  
NOTE**

A BILL to amend the Code of West Virginia, 1931, as amended, by  
adding thereto a new section, designated §11-21-12j, relating  
to providing that a living organ donor is exempt from all  
personal income tax in the taxable year in which the organ  
transplantation occurs; and defining the term human organ.

*Be it enacted by the Legislature of West Virginia:*

That the Code of West Virginia, 1931, as amended, be amended  
by adding thereto a new section, designated §11-21-12j, to read as  
follows:

**ARTICLE 21. PERSONAL INCOME TAX.**

**PART I. GENERAL.**

**§11-21-12j. Personal income tax exemption for living organ  
donors.**

Beginning January 1, 2013, an individual who, while living,

1 donates one or more of his or her human organs to another human  
2 being for human transplantation is exempt from all personal income  
3 tax imposed by this article in the taxable year in which the human  
4 organ transplantation occurs. For purposes of this section, "human  
5 organ" means all or part of a liver, pancreas, kidney, intestine,  
6 lung, or bone marrow.

NOTE: The purpose of this bill is to exempt living organ donors to be exempt from all personal income tax in the taxable year in which the human organ transplantation occurs. The bill defines the term human organ.

§11-21-12j is new; therefore it has been completely underscored.