

WEST VIRGINIA LEGISLATURE

2021 REGULAR SESSION

Introduced

House Bill 2735

FISCAL
NOTE

BY DELEGATES BURKHAMMER, HANNA, MARTIN, KEATON,

B. WARD, PINSON, WAMSLEY AND GRAVES

[Introduced February 24, 2021; Referred to the
Committee on Finance]

1 A BILL to amend the Code of West Virginia, 1931, as amended, by adding thereto a new article,
 2 designated §11-29-1, §11-29-2, §11-29-3, and §11-29-4, all related to creating a tax credit
 3 for living and deceased organ donors named the Organ Donation Tax Deduction Act;
 4 establishing Act's purpose; establishing the amount of tax credit and eligible taxpayers;
 5 and providing for the applicability of the tax credit.

Be it enacted by the Legislature of West Virginia:

ARTICLE 29. ORGAN DONATION TAX DEDUCTION ACT

§11-29-1. Title.

1 This Act may be cited as the "Organ Donation Tax Deduction Act."

§11-29-2. Purpose.

1 The purpose of the "Organ Donation Tax Deduction Act" is to create an individual income
 2 tax subtract modification for certain individuals who donate a human organ.

§11-29-3. Amount of Credit.

1 (a) There is allowed to eligible taxpayers who have donated organs for human organ
 2 transplantation, a credit against taxes imposed by §11-21-1 et seq. of this code in the amounts
 3 set forth in subsections (b) and (c) of this section.

4 (b) If an individual, while living, donates one or more of his or her human organs to another
 5 human being for human organ transplantation, he or she may claim a credit in the amount of up
 6 to \$2,500 during the taxable year during which the human organ transplantation occurred. The
 7 credit shall reduce the total amount of tax imposed by §11-21-1 et seq. of this code. If the amount
 8 of the credit exceeds the taxpayer's tax liability for the taxable year, the amount which exceeds
 9 the tax liability may be carried over and applied as a credit against the tax liability of the taxpayer
 10 for the next taxable year.

11 (c) The estate of an individual who has donated one or more of the individual's human
 12 organs to another human being for human organ transplantation may claim a credit in the amount
 13 of up to \$5,000 during the taxable year during which the human organ transplantation occurred.

14 The credit shall reduce the total amount of tax imposed by §11-21-1 et seq. of this code. If the
15 amount of the credit exceeds the taxpayer's tax liability for the taxable year, the amount which
16 exceeds the tax liability may be carried over and applied as a credit against the tax liability of the
17 taxpayer for the next taxable year.

18 (d) The credits established under subsections (b) and (c) may not be claimed by a part-
19 year resident or a nonresident of this state.

§11-29-4. Initial Applicability.

1 The tax credit first applies to taxable years beginning on January 1 of the year in which
2 this article takes effect.

NOTE: The purpose of this bill is to create a tax credit for living and deceased organ donors.

Strike-throughs indicate language that would be stricken from a heading or the present law and underscoring indicates new language that would be added.