

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 1103 Session of  
2004

INTRODUCED BY MOWERY, ARMSTRONG, BOSCOLA, COSTA, KITCHEN,  
LEMMOND, MUSTO, O'PAKE, PILEGGI, PIPPY, RHOADES, ROBBINS,  
D. WHITE AND WONDERLING, APRIL 29, 2004

REFERRED TO FINANCE, APRIL 29, 2004

AN ACT

1 Amending the act of March 4, 1971 (P.L.6, No.2), entitled "An  
2 act relating to tax reform and State taxation by codifying  
3 and enumerating certain subjects of taxation and imposing  
4 taxes thereon; providing procedures for the payment,  
5 collection, administration and enforcement thereof; providing  
6 for tax credits in certain cases; conferring powers and  
7 imposing duties upon the Department of Revenue, certain  
8 employers, fiduciaries, individuals, persons, corporations  
9 and other entities; prescribing crimes, offenses and  
10 penalties," further providing for imposition of the personal  
11 income tax; and providing for a deduction for organ donation  
12 expenses.

13 The General Assembly of the Commonwealth of Pennsylvania  
14 hereby enacts as follows:

15 Section 1. Section 302 of the act of March 4, 1971 (P.L.6,  
16 No.2), known as the Tax Reform Code of 1971, amended December  
17 23, 2003 (P.L.250, No.46), is amended to read:

18 Section 302. Imposition of Tax.--(a) Every resident  
19 individual, estate or trust shall be subject to, and shall pay  
20 for the privilege of receiving each of the classes of income  
21 hereinafter enumerated in section 303, less a deduction for  
22 organ donation expenses hereinafter enumerated in section 303.1,

1 a tax upon each dollar of income received by that resident  
2 during that resident's taxable year at the rate of three and  
3 seven hundredths per cent.

4 (b) Every nonresident individual, estate or trust shall be  
5 subject to, and shall pay for the privilege of receiving each of  
6 the classes of income hereinafter enumerated in section 303 from  
7 sources within this Commonwealth, less a deduction for organ  
8 donation expenses hereinafter enumerated in section 303.1, a tax  
9 upon each dollar of income received by that nonresident during  
10 that nonresident's taxable year at the rate of three and seven  
11 hundredths per cent.

12 Section 2. The act is amended by adding a section to read:

13 Section 303.1. Organ Donation Expense Deduction.--(a) An  
14 individual may subtract up to ten thousand dollars (\$10,000)  
15 from gross income if the individual, or a dependent of the  
16 individual claimed under section 151(c) of the Internal Revenue  
17 Code of 1986 (Public Law 99-514, 26 U.S.C. § 151(c)), while  
18 living, donates one or more of the individual's human organs to  
19 another human being for human organ transplantation. The  
20 deduction authorized under this section may be claimed only in  
21 the taxable year in which the human organ transplantation  
22 occurs.

23 (b) An individual may claim the deduction authorized by this  
24 section only once and the deduction may be claimed for only the  
25 following unreimbursed expenses that are incurred by the  
26 individual and related to the individual's organ donation:

27 (1) Travel expenses.

28 (2) Lodging expenses.

29 (3) Lost wages.

30 (4) For purposes of this section, "human organ" means all or

- 1 part of a liver, pancreas, kidney, intestine, lung or bone
- 2 marrow.
- 3     Section 3.   This act shall take effect in 60 days.