

2003 ASSEMBLY BILL 477

AN ACT *to create* 71.05 (10) (i) of the statutes; **relating to:** creating an individual income tax subtract modification for certain individuals who donate, or whose dependent donates, a human organ.

Analysis by the Legislative Reference Bureau

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

1 **SECTION 1.** 71.05 (10) (i) of the statutes is created to read:
2 71.05 **(10)** (i) 1. Subject to the conditions in this paragraph, an individual may
3 subtract up to \$10,000 from federal adjusted gross income if he or she, or his or her
4 dependent who is claimed under section 151 (c) of the Internal Revenue Code, while
5 living, donates one or more of his or her human organs to another human being for
6 human organ transplantation, as defined in s. 146.345 (1), except that in this
7 paragraph, “human organ” means all or part of a liver, pancreas, kidney, intestine,

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1 lung, or bone marrow. A subtract modification that is claimed under this paragraph
2 may be claimed in the taxable year in which the human organ transplantation
3 occurs.

4 2. An individual may claim the subtract modification under subd. 1. only once,
5 and the subtract modification may be claimed for only the following unreimbursed
6 expenses that are incurred by the claimant and related to the claimant's organ
7 donation:

8 a. Travel expenses.

9 b. Lodging expenses.

10 c. Lost wages.

11 3. The subtract modification under subd. 1. may not be claimed by a part-year
12 resident or a nonresident of this state.

13 **SECTION 2. Initial applicability.**

14 (1) The creation of section 71.05 (10) (i) of the statutes first applies to taxable
15 years beginning on January 1 of the year in which this subsection takes effect, except
16 that if this subsection takes effect after July 31, the creation of section 71.05 (10) (i)
17 of the statutes first applies to taxable years beginning on January 1 of the year
18 following the year in which this subsection takes effect.

19 (END)