

2003 Assembly Bill 477

Date of enactment: **January 30, 2004**  
Date of publication\*: **February 13, 2004**

## 2003 WISCONSIN ACT 119

**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.

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

**SECTION 1.** 71.05 (10) (i) of the statutes is created to read:

71.05 (10) (i) 1. Subject to the conditions in this paragraph, an individual may subtract up to \$10,000 from federal adjusted gross income if he or she, or his or her dependent who is claimed under section 151 (c) of the Internal Revenue Code, while living, donates one or more of his or her human organs to another human being for human organ transplantation, as defined in s. 146.345 (1), except that in this paragraph, "human organ" means all or part of a liver, pancreas, kidney, intestine, lung, or bone marrow. A subtract modification that is claimed under this paragraph may be claimed in the taxable year in which the human organ transplantation occurs.

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

- a. Travel expenses.
- b. Lodging expenses.
- c. Lost wages.

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

**SECTION 2. Initial applicability.**

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

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\* Section 991.11, WISCONSIN STATUTES 2001-02 : Effective date of acts. "Every act and every portion of an act enacted by the legislature over the governor's partial veto which does not expressly prescribe the time when it takes effect shall take effect on the day after its date of publication as designated" by the secretary of state [the date of publication may not be more than 10 working days after the date of enactment].