

## 2003 ASSEMBLY BILL 477

August 22, 2003 – Introduced by Representatives WIECKERT, GUNDRUM, RHOADES, JESKEWITZ, POCAN, TOWNSEND, BERCEAU, NASS, M. LEHMAN, STASKUNAS, J. LEHMAN, OTT, TAYLOR, GUNDERSON, COGGS, GRONEMUS, KRAWCZYK, LADWIG, LOTHIAN, FREESE, HUNDERTMARK, VRAKAS, MCCORMICK, WASSERMAN, VAN ROY, MILLER, SCHNEIDER, HINES and LEMAHIEU, cosponsored by Senators ROESSLER, DARLING, SCHULTZ, RISSER, M. MEYER, STEPP and KANAVAS. Referred to Committee on Public Health. Referred to Joint Survey Committee on Tax Exemptions.

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

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### *Analysis by the Legislative Reference Bureau*

Under current law, it is illegal for any person to knowingly and for valuable consideration acquire, receive, or otherwise transfer any human organ for use in human organ transplantation.

This bill creates an individual income tax subtract modification for certain expenses incurred by an individual who donates one or more of his or her human organs. Under the bill, an individual may subtract from federal adjusted gross income up to \$10,000 if he or she, while living, donates one of his or her organs to another human being for human organ transplantation. The subtract modification may be claimed only for travel expenses, lodging expenses, and lost wages that are incurred by the claimant and related to his or her organ donation. The bill defines “human organ” to mean liver, pancreas, kidney, intestines, lung, and bone marrow. The subtract modification may be claimed only once and may not be claimed by a nonresident or part-year resident of this state.

This bill will be referred to the Joint Survey Committee on Tax Exemptions for a detailed analysis, which will be printed as an appendix to this bill.

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For further information see the *state* fiscal estimate, which will be printed as an appendix to this bill.

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***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, while living,  
4 donates one or more of his or her human organs to another human being for human  
5 organ transplantation, as defined in s. 146.345 (1), except that in this paragraph,  
6 “human organ” means all or part of a liver, pancreas, kidney, intestine, lung, or bone  
7 marrow. A subtract modification that is claimed under this paragraph may be  
8 claimed in the taxable year in which the human organ transplantation occurs.

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

- 13           a. Travel expenses.  
14           b. Lodging expenses.  
15           c. Lost wages.

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

18           **SECTION 2. Initial applicability.**

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

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1 of the statutes first applies to taxable years beginning on January 1 of the year  
2 following the year in which this subsection takes effect.

3 (END)