

Fiscal Estimate Narratives

DOR 11/13/2007

LRB Number	07-1835/2	Introduction Number	SB-310	Estimate Type	Original
Description Anatomical gifts, granting rule-making authority, and providing a penalty					

Assumptions Used in Arriving at Fiscal Estimate

Current Wisconsin law allows a human organ donation subtraction for up to \$10,000 of unreimbursed expenses related to the organ donation. As defined, human organ means all or part of a liver, pancreas, kidney, intestine, lung, or bone marrow. The subtraction is limited to the taxable year in which the transplantation occurs and the subtraction may only be claimed once.

This bill changes the wording of the subtraction, but does not alter the eligibility or amount of the subtraction. As a result, the bill has no fiscal effect.

Long-Range Fiscal Implications