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**WISCONSIN LEGISLATIVE COUNCIL  
AMENDMENT MEMO**

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**2003 Assembly Bill 477**

**Assembly  
Amendment 1**

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*Assembly Bill 477* creates a Wisconsin income tax deduction (subtract modification) of up to \$10,000 from federal adjusted gross income for a person who, while living, donates one or more of his or her organs to another human being for human organ transplantation. The term “human organ” is defined as all or part of a liver, pancreas, kidney, intestine, lung, or bone marrow.

The bill provides that a person may claim the deduction only once, and that it may be claimed only for the following unreimbursed expenses that are incurred by the person and that are related to the person’s organ donation: (1) travel expenses; (2) lodging expenses; and (3) lost wages. The deduction may not be claimed by a part-year resident or nonresident of Wisconsin.

*Assembly Amendment 1* also allows a person to deduct up to \$10,000 from federal adjusted gross income for Wisconsin income tax purposes if a person who is claimed as his or her dependent for federal income tax purposes makes such an organ donation.

**Legislative History**

On September 10, 2003, the Assembly Committee on Public Health recommended passage of Assembly Bill 477 by a vote of Ayes, 8; Noes, 0.

Assembly Amendment 1 was introduced by the Joint Committee on Finance. On October 28, 2003, the Joint Committee on Finance recommended adoption of Assembly Amendment 1 by a vote of Ayes, 15; Noes, 0; and recommended passage of the bill as amended by a vote of Ayes, 13; Noes, 2.

On November 13, 2003, the Assembly adopted Assembly Amendment 1 by a voice vote and passed the bill as amended by a vote of Ayes, 95; Noes, 1.

RNS:tlu:wu;ksm