

REVENUE: May have revenue impact, statement not yet issued

FISCAL: Minimal fiscal, no statement issued

Action:	Do Pass and Be Referred to the Committee on Revenue by prior reference
Vote:	9 - 0 - 0
Yeas:	Bonamici, Bruun, Cannon, Flores, Gelser, Kotek, Maurer, Richardson, Greenlick
Nays:	0
Exc.:	0
Prepared By:	Sandy Thiele-Cirka, Administrator
Meeting Dates:	4/10 (Policy sub), 4/13 (Full)

WHAT THE MEASURE DOES: Establishes personal income tax credit for individuals donating certain transplanted organs during tax year. Limits credit to lesser of 50 percent of personal income tax liability or \$1,000. Applies to transplant operations occurring in tax years beginning on or after January 1, 2008, and before January 1, 2013.

ISSUES DISCUSSED:

- Time and expense for organ donors
- Methodologies used by other states in calculating a donor credit
- Number of annual organ donors in Oregon
- Current demand for organ donors
- Why other organs were excluded from the bill

EFFECT OF COMMITTEE AMENDMENT: No amendment.

BACKGROUND: According to the United Network on Organ Sharing, the following 10 states provide a \$10,000 state tax credit for organ donors, Arkansas, Georgia, Iowa, Minnesota, New Mexico, New York, North Dakota, Oklahoma, Utah and Wisconsin.