

74TH OREGON LEGISLATIVE ASSEMBLY
STAFF MEASURE SUMMARY
HOUSE REVENUE COMMITTEE

MEASURE: HB 3331
CARRIER: Rep. Gelser

REVENUE: Revenue statement issued

FISCAL: Minimal fiscal impact; no statement issued

Action: Do pass

Vote: 8-0-1

Yeas: Berger, Bruun, Butler, Gelser, Olson, Read, Witt, Barnhart

Nays:

Exc.: Rosenbaum

Prepared By: Chris Allanach, Economist

Meeting Dates: 6/21

WHAT THE BILL DOES: Creates a credit against personal income taxes for a taxpayer who provides a living donation of a kidney or partial liver in a transplant operation. The credit is the lesser of 50% of the taxpayer's liability or \$1,000. The credit is nonrefundable and may not be carried forward. Requires the taxpayer to submit verifying documentation with their tax return. Applies to transplant operations occurring in tax years beginning on or after January 1, 2008 and before January 1, 2013.

ISSUES DISCUSSED:

- Value of organ donation
- Incentives in other states
- Costs incurred by donors

EFFECT OF COMMITTEE AMENDMENTS: None.

BACKGROUND: According to The Organ Procurement and Transplantation Network, living organ kidney donations in Oregon have ranged from 51 to 130 between 1997 and 2006.

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This summary has not been adopted or officially endorsed by action of the committee.