

# House Bill 3331

Sponsored by Representative GELSER; Representatives BOONE, BRUUN, CANNON, HUNT, OLSON, TOMEI (at the request of Chris Chapman)

## SUMMARY

The following summary is not prepared by the sponsors of the measure and is not a part of the body thereof subject to consideration by the Legislative Assembly. It is an editor's brief statement of the essential features of the measure **as introduced**.

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.

## A BILL FOR AN ACT

1  
2 Relating to tax credits for organ transplants.

3 **Be It Enacted by the People of the State of Oregon:**

4 **SECTION 1. Section 2 of this 2007 Act is added to and made a part of ORS chapter 315.**

5 **SECTION 2. (1) A resident individual taxpayer shall be allowed a credit against the taxes**  
6 **otherwise due under ORS chapter 316 if, during the tax year, the taxpayer donates the tax-**  
7 **payer's single kidney or partial liver in a transplant operation, and the taxpayer is not de-**  
8 **ceased at the time of the transplant operation.**

9 **(2) The amount of the credit allowed under subsection (1) of this section shall equal the**  
10 **lesser of:**

11 **(a) Fifty percent of the taxpayer's Oregon income tax liability for the tax year in which**  
12 **the transplant operation occurred, calculated without consideration of the credit granted by**  
13 **this section; or**

14 **(b) \$1,000.**

15 **(3) The credit allowed in a tax year may not exceed the tax liability of the taxpayer and**  
16 **may not be carried forward to another tax year.**

17 **(4) In the case of a credit allowed under this section:**

18 **(a) A nonresident shall be allowed the credit in the same manner and subject to the same**  
19 **limitations as the credit allowed to a resident of this state. However, the credit shall be**  
20 **prorated using the proportion provided in ORS 316.117.**

21 **(b) If a change in the taxable year of a taxpayer occurs as described in ORS 314.085, or**  
22 **if the Department of Revenue terminates the taxpayer's taxable year under ORS 314.440, the**  
23 **credit allowed by this section shall be prorated or computed in a manner consistent with ORS**  
24 **314.085.**

25 **(c) If a change in the status of a taxpayer from resident to nonresident or from nonres-**  
26 **ident to resident occurs, the credit allowed by this section shall be determined in a manner**  
27 **consistent with ORS 316.117.**

28 **(5) The claim for the tax credit allowed by this section shall be substantiated by sub-**  
29 **mission, with the tax return, of hospital records verifying that the transplant operation oc-**  
30 **curred during the tax year for which the credit is claimed. The department may waive the**

**NOTE:** Matter in **boldfaced** type in an amended section is new; matter [*italic and bracketed*] is existing law to be omitted. New sections are in **boldfaced** type.

1 requirement for substantiation partially, conditionally or absolutely as provided in ORS  
2 315.063.

3 **SECTION 3.** Section 2 of this 2007 Act applies to transplant operations occurring in tax  
4 years beginning on or after January 1, 2008, and before January 1, 2013.

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