

House Bill 2452

Sponsored by Representatives BAILEY, GELSER; Representative BRUUN (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 \$5,000.

Applies to transplant operations occurring in tax years beginning on or after January 1, 2010, and before January 1, 2015.

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 2009 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) **\$5,000.**

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 **curring 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 2009 Act applies to transplant operations occurring in tax
4 years beginning on or after January 1, 2010, and before January 1, 2015.

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