

HOUSE BILL No. 2686

By Committee on Taxation

2-11

9 AN ACT concerning income taxation; relating to credits; certain expenses
10 related to living donor organ donations.

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12 *Be it enacted by the Legislature of the State of Kansas:*

13 Section 1. (a) For all taxable years commencing after December 31,
14 2009, there shall be allowed a tax credit against the income tax liability
15 imposed upon a taxpayer pursuant to the Kansas income tax act, in an
16 amount equal to unreimbursed expenditures incurred by a taxpayer or a
17 dependent of the taxpayer not to exceed \$10,000 related to the donation,
18 while living, of one or more human organs of the taxpayer or a dependent
19 of the taxpayer to another person for human organ transplantation. The
20 credit under this section shall only be claimed one time by a taxpayer.
21 The tax credit under this section shall be deducted from the taxpayer's
22 income tax liability for expenditures incurred in the taxable year in which
23 the organ transplantation occurs. If the amount of the credit allowed by
24 this section exceeds the taxpayer's income tax liability imposed under the
25 Kansas income tax act for such taxable year, such excess amount may be
26 carried over for deduction from the taxpayer's income tax liability in the
27 next succeeding year or years until the total amount of the credit has been
28 deducted from tax liability, except that no such credit shall be carried
29 over for deduction after the third taxable year succeeding the year in
30 which the qualified expenditure was made. As used in this section, "hu-
31 man organ" means all or part of a liver, pancreas, kidney, intestine, lung
32 or bone marrow.

33 Sec. 2. This act shall take effect and be in force from and after its
34 publication in the statute book.