

## Session 124 - (2021-2022)

### S 0048 General Bill, By Verdin and Shealy

**Summary:** Income tax deductions

A BILL TO AMEND SECTION 12-6-1140(8) OF THE 1976 CODE, RELATING TO DEDUCTIONS FROM INDIVIDUAL TAXABLE INCOME, TO ALLOW FOR A DEDUCTION FROM TAXABLE INCOME FOR DONATING A HUMAN ORGAN FOR TRANSPLANTATION; AND TO AMEND ARTICLE 9, CHAPTER 6, TITLE 12 OF THE 1976 CODE, RELATING TO TAXABLE INCOME CALCULATION, BY ADDING SECTION 12-6-1230, TO PROVIDE THAT A TAXPAYER MAY DEDUCT UP TO TEN THOUSAND DOLLARS FROM HIS TAXABLE INCOME FOR EXPENSES RELATED TO HIS DONATION OR HIS DEPENDENT'S DONATION OF A HUMAN ORGAN FOR TRANSPLANTATION.

**12/09/20 Senate Prefiled**

**12/09/20 Senate Referred to Committee on Finance**

**01/12/21 Senate Introduced and read first time (Senate Journal-page 114)**

**01/12/21 Senate Referred to Committee on Finance (Senate Journal-page 114)**