

Session 115 - (2003-2004)

**H 5085 (Rat #0436) General Bill, By Cotty, Bales, Battle, Chellis, Frye, Herbkersman, Littlejohn, G.R. Smith and Snow
Similar (S 1108)**

Summary: Income tax deduction for organ donation by living person

AN ACT TO AMEND SECTION 12-6-1140, AS AMENDED, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO DEDUCTIONS FROM SOUTH CAROLINA TAXABLE INCOME OF INDIVIDUALS FOR PURPOSES OF THE SOUTH CAROLINA INCOME TAX ACT, SO AS TO ALLOW A RESIDENT FULL-YEAR INDIVIDUAL TAXPAYER TO DEDUCT FROM SOUTH CAROLINA TAXABLE INCOME AN AMOUNT NOT TO EXCEED TEN THOUSAND DOLLARS OF UNREIMBURSED EXPENSES INCURRED BY THE TAXPAYER IN THE DONATION, WHILE LIVING, OF ONE OR MORE OF THE TAXPAYER'S ORGANS TO ANOTHER HUMAN BEING FOR HUMAN ORGAN TRANSPLANTATION AND TO PROVIDE DEFINITIONS AND THOSE EXPENSES THAT QUALIFY FOR THE DEDUCTION, BY ADDING SECTION 12-21-1085 SO AS TO PROVIDE FOR THOSE TAXES AND LICENSES ALLOWED ON BEER AND WINE, AND BY ADDING SECTION 12-6-3555 SO AS TO ALLOW A TAX CREDIT EQUAL TO ONE THOUSAND DOLLARS WHICH MAY BE CLAIMED ON A DECEDENT'S FINAL INCOME TAX RETURN, OR ESTATE INCOME TAX RETURN, OR ESTATE TAX RETURN IF THE DECEDENT WAS A RESIDENT OF THIS STATE AT THE TIME OF DEATH AND THE DECEDENT'S ORGANS OR TISSUES WERE REMOVED FOR TRANSPLANT. - ratified title

04/07/04	House	Introduced and read first time HJ-4
04/07/04	House	Referred to Committee on Ways and Means HJ-4
04/21/04	House	Recalled from Committee on Ways and Means HJ-27
04/22/04		Scrivener's error corrected
04/27/04	House	Read second time HJ-28
04/28/04	House	Read third time and sent to Senate HJ-9
04/28/04	Senate	Introduced and read first time SJ-23
04/28/04	Senate	Referred to Committee on Finance SJ-23
05/19/04	Senate	Committee report: Favorable Finance SJ-45
05/20/04	Senate	Amended SJ-32
05/20/04	Senate	Read second time SJ-32
05/20/04	Senate	Ordered to third reading with notice of amendments SJ-32
05/27/04	Senate	Amended SJ-202
05/27/04	Senate	Read third time and returned to House with amendments SJ-202
06/01/04		Scrivener's error corrected
06/02/04	House	Concurred in Senate amendment and enrolled HJ-15
06/03/04		Ratified R 436
09/08/04		Vetoed by Governor
01/12/05	House	Veto sustained Yeas-3 Nays-106 HJ-33