**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 GROSS INCOME FOR DONATING HUMAN ORGANS 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 HUMAN ORGANS FOR TRANSPLANTATION.

Be it enacted by the General Assembly of the State of South Carolina:

SECTION 1. Section 12-6-1140(8) of the 1976 Code is amended to read:

“(8) ~~RESERVED~~ a deduction as provided in Section 12-6-1230.”

SECTION 2. Article 9, Chapter 6, Title 12 of the 1976 Code is amended by adding:

“Section 12-6-1230. (A) As used in this section, ‘human organ’ means all or part of a human’s liver, pancreas, kidney, lung, or bone marrow.

(B) A resident individual taxpayer is allowed a deduction from South Carolina taxable income of not more than ten thousand dollars if, while living, the taxpayer or the taxpayer’s dependent who is claimable on the taxpayer’s federal income tax return donates one or more of his human organs to another human for human organ transplantation.

(C)(1) The deduction allowed pursuant to this section may only be claimed:

(a) one time during the taxpayer’s lifetime; and

(b) for unreimbursed medical, travel, and lodging expenses and lost wages incurred by the taxpayer that are directly related to the donation.

(2) If the credit exceeds the taxpayer's tax liability for the taxable year organ donation occurs, the excess amount may be carried forward for credit against income taxes in the next five succeeding taxable years.”

SECTION 2. This act takes effect upon approval by the Governor.

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