



Donation-related Tax Deduction or Tax Credit Statutes by State

Some states provide a state income tax credit or tax deduction for non-reimbursed organ donation including marrow donation related expenses such as travel, lodging and lost wages for donors or employers.

Note: The NMDP provides reimbursement for travel and lodging expenses for all NMDP donors, but some donors may benefit from a tax deduction, or tax credit, for lost wages due to donation.

State	Statute Reference and Summary*
Arkansas	§26-51-2103: Up to \$10,000 tax deduction §11-3-205: Private employers granting paid leave may be entitled to a tax credit
District of Columbia	§47-1807.08: Private employers granting paid leave may be entitled to a tax credit
Georgia	§ 48-7-27. Not to exceed the amount of \$10,000.00
Idaho	§63-3029K: Up to \$5,000 income tax credit
Iowa	§701-40.66(422): Up to \$10,000 tax deduction
Louisiana	§297: Up to \$10,000 income tax credit §287-758: Employer tax credit
Minnesota	§ 290.01 Not to exceed the amount of \$10,000.00
Mississippi	§27-7-18: Up to \$10,000 tax deduction
New Mexico	§7-2-36: Up to \$10,000 tax deduction
New York	§612: Up to \$10,000 tax deduction
North Dakota	§57-38-01.2: Up to \$10,000 tax deduction
Ohio	§ 5747.01 Not to exceed the amount of \$10,000.00
Oklahoma	§ 68-1-2358: Up to \$10,000 tax deduction
Utah	§59-10-1015: Up to \$10,000 income tax credit
Virginia	§58.1-322: Tax deduction for initial testing cost
Wisconsin	§71.05(10)(i): Up to \$10,000 tax deduction

**(The information contained in this chart is a general interpretation of each statute or bill. Specific interpretations can vary by state. Please check with your state government or tax accountant to learn how the statute applies to your situation.)*

For more donor information: Donor Advocacy 1-800-526-7809 or via email advocate@nmdp.org

For more legislative information: Legislative Relations 202-638-0656 or via email advocacy@nmdp.org