

## Donation-Related Tax Deduction or Tax Credit Statutes by State

*(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.)*

As noted in the chart below, some states provide a state income tax credit or tax deduction for non-reimbursed organ donation related expenses such as travel, lodging and lost wages for donors or employers. In most cases, the laws apply to marrow donors as well. *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.*

<b>State</b>	<b>Law</b>	<b>Comments</b>
<i>Alabama</i>	<i>HB 169 would provide up to \$10,000 tax deduction</i>	<i>Pending legislation 2007</i>
<b>Arkansas</b>	<b>§26-51-2103:</b> Up to \$10,000 tax deduction <b>§11-3-205:</b> Private employers granting paid leave may be entitled to a tax credit	Signed into law March 2005
<i>Connecticut</i>	<i>SB 1399 would provide up to \$10,000 tax deduction</i>	<i>Pending legislation 2007</i>
<b>District of Columbia</b>	<b>§47-1807.08:</b> Private employers granting paid leave may be entitled to a tax credit	Signed into law November 2006
<b>Hawaii</b>	<b>SR 17:</b> Up to \$10,000 income tax credit	Signed into law April 2007
<b>Idaho</b>	<b>§63-3029K:</b> Up to \$5,000 income tax credit	Signed into law July 2006
<i>Illinois</i>	<i>HB 0338 would provide up to \$10,000 tax deduction</i>	<i>Pending legislation 2007</i>
<b>Iowa</b>	<b>§701-40.66(422):</b> Up to \$10,000 tax deduction	Signed into law May 2005
<i>Kansas</i>	<i>HB 2362 would provide up to \$10,000 tax credit</i>	<i>Pending legislation 2007</i>
<b>Louisiana</b>	<b>§297:</b> Up to \$10,000 income tax credit <b>§287-758:</b> Employer tax	Employer tax credit is for employers who provide paid time off for employee tissue typing and donation. This statute

	credit	encourages employers to provide employees with paid time off for donation.
<b>Massachusetts</b>	<i>SB 1800 would provide up to \$10,000 tax deduction</i>	<i>Pending legislation 2007</i>
<b>Michigan</b>	<i>SB 0076 would provide up to \$10,000 tax deduction</i>	<i>Pending legislation 2007</i>
<b>Minnesota</b>	<b>§290.01:</b> Up to \$10,000 tax deduction	Signed into law July 2005
<b>Mississippi</b>	<b>§27-7-18:</b> Up to \$10,000 tax deduction	Signed into law January 2006
<b>New Jersey</b>	<i>SB 1334 &amp; AB 261 would provide up to \$10,000 tax deduction</i>	<i>Pending legislation 2007</i>
<b>New Mexico</b>	<b>§7-2-36:</b> Up to \$10,000 tax deduction	Signed into law April 2005
<b>New York</b>	<b>§612:</b> Up to \$10,000 tax deduction	Signed into law January 2006
<b>North Dakota</b>	<b>§57-38-01.2:</b> Up to \$10,000 tax deduction	Signed into law May 2007
<b>Ohio</b>	<b>HB 119:</b> Up to \$10,000 tax deduction	Signed into law June 2007
<b>Oklahoma</b>	<b>SB 806:</b> Up to \$10,000 tax deduction	Signed into law May 2007
<b>Rhode Island</b>	<i>HB 5821/SB 948 would provide up to \$10,000 tax deduction</i>	<i>Pending legislation 2007</i>
<b>Utah</b>	<b>§59-10-1015:</b> Up to \$10,000 income tax credit	Signed into law March 2005
<b>Virginia</b>	<b>§58.1-322:</b> Tax deduction for initial testing cost	Signed into law March 2003
<b>West Virginia</b>	<i>HB 3259 would provide up to \$10,000 tax deduction</i>	<i>Pending legislation 2007</i>
<b>Wisconsin</b>	<b>§71.05(10)(i):</b> Up to \$10,000 tax deduction	Signed into law August 2003