

## HOUSE BILL No. 2362

By Committee on Taxation

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9 AN ACT concerning income taxation; relating to credits; certain expenses  
10 related to living organ donations.

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12 *Be it enacted by the Legislature of the State of Kansas:*

13 Section 1. (a) For all taxable years commencing after December 31,  
14 2006, there shall be allowed a tax credit against the income tax liability  
15 imposed upon a taxpayer pursuant to the Kansas income tax act, in an  
16 amount equal to unreimbursed expenditures incurred by a taxpayer or a  
17 dependent of the taxpayer not to exceed \$10,000 related to the donation,  
18 while living, of one or more human organs of the taxpayer or a dependent  
19 of the taxpayer to another person for human organ transplantation. The  
20 credit under this section shall only be claimed one time by a taxpayer.  
21 The tax credit under this section shall be deducted from the taxpayer's  
22 income tax liability for expenditures incurred in the taxable year in which  
23 the organ transplantation occurs. If the amount of the credit exceeds the  
24 taxpayer's income tax liability imposed under the Kansas income tax act,  
25 such excess amount shall be refunded to the taxpayer. As used in this  
26 section, "human organ" means all or part of a liver, pancreas, kidney,  
27 intestine, lung or bone marrow.

28 Sec. 2. This act shall take effect and be in force from and after its  
29 publication in the statute book.