

HOUSE COMMITTEE OF REFERENCE AMENDMENT

Committee on Health & Human Services.

HB24-1132 be amended as follows:

- 1 Amend printed bill, page 8, line 23, strike "WHO INCURS" and substitute
- 2 "FOR INCURRING".
- 3 Page 12, line 3, strike "(11)" and substitute "(10)".
- 4 Page 20 line 6, strike "OPERATION." and substitute "OPERATION
- 5 INCLUDING LOST WAGES AND TRAVEL AND LODGING EXPENSES FOR THE
- 6 DONOR AND INDIVIDUALS ACCOMPANYING THE DONOR."
- 7 Page 20, line 10 strike "SUBSECTIONS" and substitute "SUBSECTION".
- 8 Page 20, line 11, strike "AND (6)".
- 9 Page 20, line 13, after "DONOR" insert "WHO IS A RESIDENT INDIVIDUAL".
- 10 Page 20, line 14, strike "THE AMOUNT OF" and substitute "TEN THOUSAND
- 11 DOLLARS FOR INCURRING A QUALIFIED EXPENSE."
- 12 Page 20, strike lines 15 through 20 and substitute:
- 13 "(b) A TAXPAYER SHALL NOT CLAIM A CREDIT PURSUANT TO THIS
- 14 SECTION, IF ANY CHARACTERISTIC OF THE RELEVANT ORGAN DONOR
- 15 RECOVERY OPERATION, ORGAN DONOR RECIPIENT, OR THE CREDIT ITSELF
- 16 COULD IMPOSE LEGAL LIABILITY ON ANY PERSON INVOLVED IN THE
- 17 RELEVANT ORGAN DONATION RECOVERY OPERATION."
- 18 Page 21, after line 11 add:
- 19 "(7) THE GENERAL ASSEMBLY FINDS AND DECLARES THAT THE TAX
- 20 CREDIT ISSUED PURSUANT TO THIS SECTION IS NOT VALUABLE
- 21 CONSIDERATION FOR THE PURPOSE OF 42 U.S.C. SEC. 274e, AS AMENDED.
- 22 LIVING ORGAN DONORS TYPICALLY INCUR EXPENSES REASONABLY
- 23 ASSOCIATED WITH AN ORGAN DONATION RECOVERY OPERATION IN EXCESS
- 24 OF TEN THOUSAND DOLLARS, AND THE TAX CREDIT ISSUED PURSUANT TO
- 25 THIS SECTION ACCORDINGLY COVERS EXPENSES INCURRED BY THE
- 26 CERTIFIED LIVING ORGAN DONOR.
- 27 (8) NOTWITHSTANDING ANY LAW TO THE CONTRARY, A TAXPAYER
- 28 WHO CLAIMS A TAX CREDIT PURSUANT TO THIS SECTION MAY ALSO
- 29 RECEIVE DIRECT REIMBURSEMENT FOR ANY QUALIFIED EXPENSE."
- 30 Renumber succeeding subsection accordingly.

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