

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 "FOR INCURRING".
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- 3 Page 12, line 3, strike "(11)" and substitute "(10)".
- 4 Page 20 line 6, strike "OPERATION." and substitute "OPERATION INCLUDING LOST WAGES AND TRAVEL AND LODGING EXPENSES FOR THE DONOR AND INDIVIDUALS ACCOMPANYING THE DONOR.".
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- 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 DOLLARS FOR INCURRING A QUALIFIED EXPENSE.".
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- 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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