

## Session 115 - (2003-2004)

### S 1108 General Bill, By Giese

#### *Similar (H 5085)*

**Summary:** Income tax, deduction of unreimbursed expenses for human organ transplants; provisions and definitions

A BILL TO AMEND SECTION 12-6-1140, AS AMENDED, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO DEDUCTIONS FROM SOUTH CAROLINA TAXABLE INCOME OF INDIVIDUALS FOR PURPOSES OF THE SOUTH CAROLINA INCOME TAX ACT, SO AS TO ALLOW A RESIDENT FULL-YEAR INDIVIDUAL TAXPAYER TO DEDUCT FROM SOUTH CAROLINA TAXABLE INCOME AN AMOUNT NOT TO EXCEED TEN THOUSAND DOLLARS OF UNREIMBURSED EXPENSES INCURRED BY THE TAXPAYER IN THE DONATION WHILE LIVING OF ONE OR MORE OF THE TAXPAYER'S ORGANS TO ANOTHER HUMAN BEING FOR HUMAN ORGAN TRANSPLANTATION AND TO PROVIDE DEFINITIONS AND THOSE EXPENSES THAT QUALIFY FOR THE DEDUCTION.

**03/31/04 Senate Introduced and read first time SJ-6**

**03/31/04 Senate Referred to Committee on Finance SJ-6**