

## Session 123 - (2019-2020)

### S 0876 General Bill, By Verdin

#### Summary: Income tax deductions

A BILL TO AMEND SECTION 12-6-1140(8) OF THE 1976 CODE, RELATING TO DEDUCTIONS FROM INDIVIDUAL TAXABLE INCOME, TO ALLOW FOR A DEDUCTION FROM GROSS INCOME FOR DONATING HUMAN ORGANS FOR TRANSPLANTATION; AND TO AMEND ARTICLE 9, CHAPTER 6, TITLE 12 OF THE 1976 CODE, RELATING TO TAXABLE INCOME CALCULATION, BY ADDING SECTION 12-6-1230, TO PROVIDE THAT A TAXPAYER MAY DEDUCT UP TO TEN THOUSAND DOLLARS FROM HIS TAXABLE INCOME FOR EXPENSES RELATED TO HIS DONATION OR HIS DEPENDENT'S DONATION OF HUMAN ORGANS FOR TRANSPLANTATION.

12/11/19 Senate Prefiled

12/11/19 Senate Referred to Committee on Finance

01/14/20 Senate Introduced and read first time (Senate Journal-page 23)

01/14/20 Senate Referred to Committee on Finance (Senate Journal-page 23)