



THOMAS J. VILSACK  
GOVERNOR

OFFICE OF THE GOVERNOR

SALLY J. PEDERSON  
LT. GOVERNOR

May 12, 2005

The Honorable Chester Culver  
Secretary of State  
State Capitol Building  
LOCAL

Dear Mr. Secretary:

I hereby transmit:

**House File 589**, an Act relating to the property taxation of nursing facilities and including effective and applicability date provisions.

**House File 610**, an Act relating to the transmission of electronic mail including the transmission of unsolicited bulk electronic mail, and the sale or offer for direct sale of prescription drugs and the sale of adulterated or misbranded drugs through the use of electronic mail or the internet, and providing for penalties.

**House File 753**, an Act requiring certain safety-related information concerning a child to be provided to a parent, guardian, or foster parent or other custodian of a child.

**House File 774**, an Act relating to the petition and vote requirements for increasing or reducing board of supervisors membership in certain counties.

**House File 786**, an Act relating to the operating or providing of another business or activity in a health care facility.

**House File 801**, an Act providing a deduction in computing the individual income tax for certain unreimbursed expenses relating to a human organ transplant and including a retroactive applicability date.



**House File 836**, an Act relating to cemeteries and cemetery regulation, providing administration and enforcement procedures, establishing requirements for interment rights agreements and reporting, establishing and appropriating fees, and providing penalties.

**House File 837**, an Act relating to state government financial matters concerning charter agencies, the state appeal board, and reinvention initiatives of the department of management, and making appropriations.

**House File 857**, an Act relating to eligible housing businesses under the enterprise zone program.

**House File 870**, an Act relating to the applicability of motor vehicle financial responsibility provisions to special mobile equipment and providing an effective date.

The above House Files are hereby approved this date.

Sincerely,

A handwritten signature in black ink, appearing to read 'Tom Vilsack', written in a cursive style.

Thomas J. Vilsack  
Governor

TJV:jmc

cc: Secretary of the Senate  
Chief Clerk of the House



HOUSE FILE 801

AN ACT

PROVIDING A DEDUCTION IN COMPUTING THE INDIVIDUAL INCOME TAX FOR CERTAIN UNREIMBURSED EXPENSES RELATING TO A HUMAN ORGAN TRANSPLANT AND INCLUDING A RETROACTIVE APPLICABILITY DATE.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

Section 1. Section 422.7, Code 2005, is amended by adding the following new subsection:

NEW SUBSECTION. 44. a. If the taxpayer, while living, donates one or more of the taxpayer's human organs to another human being for immediate human organ transplantation during the tax year, subtract, to the extent not otherwise excluded, the following unreimbursed expenses incurred by the taxpayer and related to the taxpayer's organ donation:

- (1) Travel expenses.
- (2) Lodging expenses.
- (3) Lost wages.

b. The maximum amount that may be deducted under paragraph "a" is ten thousand dollars. A taxpayer shall only take the deduction under this subsection once. If a deduction is taken under this subsection, the amount of expenses shall not be considered medical care expenses under section 213 of the Internal Revenue Code for state tax purposes.

c. For purposes of this subsection, "human organ" means all or part of a liver, pancreas, kidney, intestine, lung, or bone marrow.

Sec. 2. RETROACTIVE APPLICABILITY DATE. This Act applies retroactively to January 1, 2005, for tax years beginning on or after that date.



CHRISTOPHER C. RANTS  
Speaker of the House



JOHN P. KIBBIE  
President of the Senate

I hereby certify that this bill originated in the House and is known as House File 801, Eighty-first General Assembly.



MARGARET THOMSON  
Chief Clerk of the House

Approved May 12, 2005



THOMAS J. VILSACK  
Governor