

1988, Pub. L. No. 100-578, as amended, radiological services, anesthesiology services, obstetrical services, surgical services, or emergency room services provided by hospitals licensed under chapter 135B.

Approved May 12, 2005

CHAPTER 127

INDIVIDUAL INCOME TAX COMPUTATION — HUMAN ORGAN DONATION EXPENSES

H.F. 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.

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