

59-10-1015 Definitions -- Tax credit for live organ donation expenses -- Rulemaking authority.

- (1) As used in this section:
 - (a) "human organ" means:
 - (i) human bone marrow; or
 - (ii) any part of a human:
 - (A) intestine;
 - (B) kidney;
 - (C) liver;
 - (D) lung; or
 - (E) pancreas;
 - (b) "live organ donation" means that an individual who is living donates one or more of that individual's human organs:
 - (i) to another human; and
 - (ii) to be transplanted:
 - (A) using a medical procedure; and
 - (B) to the body of the other human; and
 - (c)
 - (i) "live organ donation expenses" means the total amount of expenses:
 - (A) incurred by a claimant; and
 - (B) that:
 - (I) are not reimbursed to that claimant by any person;
 - (II) are directly related to a live organ donation by:
 - (Aa) the claimant; or
 - (Bb) another individual that the claimant is allowed to claim as a dependent in accordance with Section 151, Internal Revenue Code; and
 - (III) are for:
 - (Aa) travel;
 - (Bb) lodging; or
 - (Cc) a lost wage; and
 - (ii) in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the commission may by rule define "lost wage."
 - (2) For taxable years beginning on or after January 1, 2005, a claimant may claim a nonrefundable tax credit:
 - (a) as provided in this section;
 - (b) against taxes otherwise due under this chapter;
 - (c) for live organ donation expenses incurred during the taxable year for which the live organ donation occurs; and
 - (d) in an amount equal to the lesser of:
 - (i) the actual amount of the live organ donation expenses; or
 - (ii) \$10,000.
 - (3) If the amount of a tax credit under this section exceeds a claimant's tax liability under this chapter for a taxable year, the amount of the tax credit that exceeds the claimant's tax liability may be carried forward for a period that does not exceed the next five taxable years.

Amended by Chapter 382, 2008 General Session