

## Notice 14-03

### Expenses Related To Human Organ Donation (July 1, 2014)

During the 2014 Legislative Session Senate Bill 265 was passed and signed into law. Section 3 of the Bill amends K.S.A. 79-32,117, which concerns addition and subtraction modifications for Kansas income tax purposes, to provide a subtraction modification for certain expenses related to the donation of human organs for transplantation into another person. Specifically, new subsection (c)(xxi), provides:

(c) There shall be subtracted from federal adjusted gross income:

(xxi) For all taxable years beginning after December 31, 2013, amounts equal to the unreimbursed travel, lodging and medical expenditures directly incurred by a taxpayer while living, or a dependent of the taxpayer while living, for the donation of one or more human organs of the taxpayer, or a dependent of the taxpayer, to another person for human organ transplantation. The expenses may be claimed as a subtraction modification provided for in this section to the extent the expenses are not already subtracted from the taxpayer's federal adjusted gross income. In no circumstances shall the subtraction modification provided for in this section for any individual, or a dependent, exceed \$5,000. As used in this section, "human organ" means all or part of a liver, pancreas, kidney, intestine, lung or bone marrow. The provisions of this paragraph shall take effect on the day the secretary of revenue certifies to the director of the budget that the cost for the department of revenue of modifications to the automated tax system for the purpose of implementing this paragraph will not exceed \$20,000.

Senate Bill 265 is effective July 1, 2014. At this time it appears the cost of implementing this provision will not exceed \$20,000 and that this modification will be available when individual income tax returns are filed for tax year 2014. Before filing an individual income tax return for tax year 2014, however, please check the instructions for confirmation that the modification is available.

Please note that the amendment to K.S.A. 79-32,117 found in Senate Bill 265 was later included in House Bill 2143. This House Bill is a reconciliation bill. A reconciliation bill is used when a statute is amended in two or more separate bills. K.S.A. 79-32,117 was included in

the reconciliation bill because it was amended by section 3 of Senate Bill 265 and by section 6 of House Bill 2057.

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