

Donation-related Tax Deduction or Tax Credit Statutes by State

Some states provide a state income tax credit or tax deduction for non-reimbursed organ donation including marrow donation related expenses such as travel, lodging and lost wages for donors or employers.

Note: The NMDP provides reimbursement for travel and lodging expenses for all NMDP donors, but some donors may benefit from a tax deduction, or tax credit, for lost wages due to donation.

State	Statute Reference and Summary*
Arkansas	§26-51-2103: Up to \$10,000 tax deduction, §11-3-205: Private employers granting paid leave may be entitled to a tax credit of 25% of the regular salary or wages paid to the employee. . (This does not apply if the employee is eligible for leave under FMLA)
District of Columbia	§47-1807.08: Private employers granting paid leave may be entitled to a tax credit of 25% of the regular salary or wages paid to the employee.
Georgia	§48-7-27: Not to exceed the amount of \$10,000
Idaho	§63-3029K: Up to \$5,000 income tax credit, can be carried forward for up to five years
Iowa	§701-40.66(422): Up to \$10,000 tax deduction
Louisiana	§47-297: Up to \$7,200 tax deduction, §47-287-758: Employer tax credit of 25% the regular salary or wages paid to the employee.
Minnesota	§290.01: Not to exceed the amount of \$10,000
Mississippi	§27-7-18: Up to \$10,000 tax deduction
New Mexico	§7-2-36: Up to \$10,000 tax deduction
New York	§612: Up to \$10,000 tax deduction
North Dakota	§57-38-01.2: Up to \$10,000 tax deduction
Ohio	§5747.01: Not to exceed the amount of \$10,000
Oklahoma	§68-1-2358: Up to \$10,000 tax deduction
Rhode Island	§44-30-12: Up to \$10,000 tax deduction
Utah	§59-10-1017: Up to \$10,000 income tax credit
Virginia	§58.1-322: The lesser of \$5,000 or the amount actually paid by a living donor of an organ or other living tissue for unreimbursed out-of-pocket expenses directly related to the donation that arose within 12 months of such donation, provided the donor has not taken a medical deduction in accordance with the provisions of § 213 of the Internal Revenue Code for such expenses.
Wisconsin	§71.05(10)(i): Up to \$10,000 tax deduction

**(The information contained in this chart is a general interpretation of each statute. Specific interpretations can vary by state. Please check with your state government to learn how the statute applies to your situation.)*

For more donor information: Donor Advocacy 1-800-526-7809 or via email advocate@nmdp.org

For more legislative information: Legislative Relations 763-406-4825 or via email legislation@nmdp.org