

## 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	<b>§26-51-2103:</b> Up to \$10,000 tax deduction, <b>§11-3-205:</b> Private employers granting paid leave may be entitled to a tax credit
District of Columbia	<b>§47-1807.08:</b> Private employers granting paid leave may be entitled to a tax credit
Georgia	<b>§48-7-27:</b> Not to exceed the amount of \$10,000
Idaho	<b>§63-3029K:</b> Up to \$5,000 income tax credit
Iowa	<b>§701-40.66(422):</b> Up to \$10,000 tax deduction
Louisiana	<b>§47-297:</b> Up to \$10,000 tax deduction, <b>§47-287-758:</b> Employer tax credit
Minnesota	<b>§290.01:</b> Not to exceed the amount of \$10,000
Mississippi	<b>§27-7-18:</b> Up to \$10,000 tax deduction
New Mexico	<b>§7-2-36:</b> Up to \$10,000 tax deduction
New York	<b>§612:</b> Up to \$10,000 tax deduction
North Dakota	<b>§57-38-01.2:</b> Up to \$10,000 tax deduction
Ohio	<b>§5747.01:</b> Not to exceed the amount of \$10,000
Oklahoma	<b>§68-1-2358:</b> Up to \$10,000 tax deduction
Oregon	<b>§315.604:</b> 25 percent of the bone marrow donor expense paid or incurred during the tax year by an employer to provide a program for employees who are potential bone marrow donors or who actually become bone marrow donors
Rhode Island	<b>§57-38-01.2:</b> Up to \$10,000 tax deduction
Utah	<b>§44-30-12:</b> Up to \$10,000 income tax credit
Virginia	<b>§58.1-322:</b> 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	<b>§71.05(10)(i):</b> 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](mailto:advocate@nmdp.org)

For more legislative information: Legislative Relations 202-638-0656 or via email [advocacy@nmdp.org](mailto:advocacy@nmdp.org)