

2261

Sponsor(s): Representatives Van Luven, Edwards, Cairnes, Cody and Campbell

Brief Description: Exempting organ procurement and transplantation from taxation.

HB 2261 - DIGEST

Declares that "organ procurement entity" means an organization that is exempt from federal income tax under section 501 (c) (3) of the federal internal revenue code and that lawfully procures human organs under applicable state and federal laws for the purpose of transplanting the same into humans.

Declares that "human organ" means a human body part that is necessary for the human body to function, a kidney, heart, lung, liver, pancreas, bone marrow, bone, skin, cornea, and eye.

Provides that chapter 82.04 RCW does not apply to amounts received by organ procurement entities for all appropriate and necessary organ procurement and transplanting activities or blood, bone, or tissue banks, to the extent the amounts are exempt from federal income tax.

Applies retroactively to January 1, 1994.