

Stricken language would be deleted from and underlined language would be added to the law as it existed prior to this session of the General Assembly.

1 State of Arkansas  
2 87th General Assembly  
3 Regular Session, 2009

# A Bill

HOUSE BILL 1254

4  
5 By: Representative Woods  
6  
7

## For An Act To Be Entitled

8  
9 AN ACT TO AMEND THE GIFT OF LIFE ACT; TO PROVIDE  
10 A TAX CREDIT FOR DONATIONS TO THE ARKANSAS  
11 NEWBORN UMBILICAL CORD BLOOD BANK; AND FOR OTHER  
12 PURPOSES.  
13

## Subtitle

14  
15 AN ACT TO AMEND THE GIFT OF LIFE ACT AND  
16 TO PROVIDE A TAX CREDIT FOR DONATIONS TO  
17 THE ARKANSAS NEWBORN UMBILICAL CORD  
18 BLOOD BANK.  
19  
20

21 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
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23 SECTION 1. Arkansas Code § 26-51-2102 is amended to read as follows:  
24 26-51-2102. Legislative findings and intent.

25 (a) The General Assembly finds that:

26 (1) ~~organ~~ Organ donation is a courageous, admirable, and vital  
27 demonstration of one's commitment to the value of human life and, in many  
28 instances, is necessary for the preservation of life itself; and

29 (2) More than one hundred million (100,000,000) Americans and  
30 two billion (2,000,000,000) other humans worldwide suffer from diseases that  
31 may eventually be treated more effectively or even cured with umbilical cord  
32 blood cells collected from postnatal tissue and fluid.

33 (b) It is the public policy of this state to encourage:

34 (1) Organ donation; and

35 (2) The donation, collection, and storage of umbilical cord  
36 blood cells collected from postnatal tissue and fluid and to make the



1 umbilical cord blood cells available for both scientific research and medical  
2 treatment.

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4 SECTION 2. Arkansas Code Title 26, Chapter 51, Subchapter 21 is  
5 amended to add an additional section to read as follows:

6 26-51-2104. Income tax credit for donation of human organs and  
7 postnatal tissue and fluid.

8 (a) As used in this section, "postnatal tissue and fluid" means the  
9 placenta, umbilical cord, and amniotic fluid expelled or extracted in  
10 connection with the live birth of a human being.

11 (b)(1) There is allowed a credit of one hundred dollars (\$100) against  
12 the tax imposed by the Income Tax Act of 1929 , § 26-51-101 et seq., for a  
13 taxpayer that donates postnatal tissue and fluid for use in scientific  
14 research or medical treatment.

15 (2) To qualify for the credit in subdivision (b)(2) of this  
16 subsection:

17 (A) The taxpayer shall donate postnatal tissue and fluid  
18 to the Newborn Umbilical Cord Blood Bank, established under the Newborn  
19 Umbilical Cord Blood Initiative Act, § 20-8-501 et. seq.; and

20 (B) The Newborn Umbilical Cord Blood Bank shall process  
21 and store some or all of the donated postnatal tissue and fluid.

22 (3) A credit under this subsection may only be claimed in the  
23 taxable year in which the postnatal tissue and fluid donation occurs.

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25 SECTION 3. Effective Date. This act is effective for tax years  
26 beginning on or after January 1, 2009.