

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  
4

As Engrossed: H3/6/09 H3/11/09 H3/27/09

# A Bill

HOUSE BILL 1254

5 By: Representative Woods  
6 By: Senator Elliott  
7

## For An Act To Be Entitled

10 AN ACT TO AMEND THE GIFT OF LIFE ACT; TO PROVIDE  
11 A TAX CREDIT FOR DONATIONS TO THE ARKANSAS  
12 NEWBORN UMBILICAL CORD BLOOD BANK; AND FOR OTHER  
13 PURPOSES.  
14

## Subtitle

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

22 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
23

24 SECTION 1. Arkansas Code § 26-51-2102 is amended to read as follows:  
25 26-51-2102. Legislative findings and intent.

26 (a) The General Assembly finds that:

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

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

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

35 (1) Organ donation; and

36 (2) The donation, collection, and storage of umbilical cord



1 blood cells collected from postnatal tissue and fluid and to make the  
2 umbilical cord blood cells available for both scientific research and medical  
3 treatment.

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

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

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

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

16 (2) To qualify for the credit in subdivision (b)(1) of this  
17 subsection:

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

21 (B) The Newborn Umbilical Cord Blood Bank shall:

22 (i) Process and store some or all of the donated  
23 postnatal tissue and fluid; and

24 (ii) Provide to the taxpayer a written certification  
25 stating that the donated postnatal tissue and fluid were accepted, processed,  
26 and stored by the Newborn Umbilical Cord Blood Bank.

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

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

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33 /s/ Woods  
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