

By Mr. Marini of Hanson, petition of Francis L. Marini and other members of the House for legislation to provide a one-time tax credit for joining the organ donor program or for becoming certified to perform cardiopulmonary resuscitation. Taxation.

The Commonwealth of Massachusetts

In the Year Two Thousand and One.

AN ACT RELATIVE TO SAVING LIVES.

*Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:*

1 SECTION 1. Section 6 of chapter 62 of the General Laws, as  
2 appearing in the 1998 Official Edition, is hereby amended by  
3 adding the following subparagraph:—

4 (k) Any resident of the commonwealth shall be allowed a one-  
5 time credit in said taxable year of twenty-five dollars for joining  
6 the organ donor program, so called, administered by the depart-  
7 ment of motor vehicles.

1 SECTION 2. Notwithstanding any general or special law to the  
2 contrary, taxpayers shall have the option of joining the organ  
3 donor program, so called, administered by the department of  
4 motor vehicles, by specifically indicating such intent on tax  
5 returns as prescribed by the department of revenue.

1 SECTION 3. Section 6 of chapter 62 of the General Laws, as  
2 appearing in the 1998 Official Edition, is hereby amended by  
3 adding the following subparagraph:—

4 (l) Any resident of the commonwealth shall be allowed a one-  
5 time credit of twenty-five dollars for becoming certified to per-  
6 form cardiopulmonary resuscitation in said taxable year. Such  
7 credit shall only be allowed once and shall not apply to any tax-  
8 payer renewing a certification to perform cardiopulmonary resus-  
9 citation in said taxable year.

