

**CHAPTER 11. ORGAN AND BONE MARROW
DONOR TAX CREDIT**

Sec.
11.1. Organ and bone marrow donor tax credit.

Authority

The provisions of this Chapter 11 issued under section 506 of The Administrative Code of 1929 (71 P. S. § 186); and sections 3 and 4 of the Organ and Bone Marrow Donor Act (35 P. S. §§ 6120.3 and 6120.4), unless otherwise noted.

Source

The provisions of this Chapter 11 adopted December 1, 2006, effective December 2, 2006, unless otherwise noted.

§ 11.1. Organ and bone marrow donor tax credit.

(a) *Applicable taxes.* The Organ and Bone Marrow Donor Act (35 P. S. §§ 6120.1—6120.6) provides for an organ or bone marrow donor tax credit to be claimed by a business firm against the taxes imposed under Article III, IV, VI, VII, VIII or XV of the Tax Reform Code of 1971.

(b) *Apportionment of credit of multistate business firms.* The organ or bone marrow donor tax credit that may be claimed against the taxes in subsection (a) by a business firm subject to tax in more than one state shall be apportioned to Pennsylvania by multiplying the credit by a fraction, the numerator of which is the total amount paid in this Commonwealth during the tax period by the business firm for compensation and the denominator of which is the total compensation paid everywhere during the tax period.

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