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I N S E N A T E

March 17, 2016

Introduced by Sens. CARLUCCI, KENNEDY -- read twice and ordered printed,  
and when printed to be committed to the Committee on Investigations  
and Government Operations

AN ACT to amend the tax law, in relation to the donation of a human  
organ; and to amend the labor law, in relation to prohibiting  
discrimination against an individual who decides to donate a human  
organ

THE PEOPLE OF THE STATE OF NEW YORK, REPRESENTED IN SENATE AND ASSEM-  
BLY, DO ENACT AS FOLLOWS:

1 Section 1. Paragraph 38 of subsection (c) of section 612 of the tax  
2 law, as added by chapter 565 of the laws of 2006, is amended to read as  
3 follows:

4 (38) An amount of up to ten thousand dollars if a taxpayer, while  
5 living, donates one or more of his or her human organs to another human  
6 being for human organ transplantation. For purposes of this paragraph,  
7 "human organ" means all or part of a liver, pancreas, kidney, intestine,  
8 lung, or bone marrow. A subtract modification allowed under this para-  
9 graph shall be claimed in the taxable year in which the human organ  
10 transplantation occurs.

11 (A) A taxpayer shall claim the subtract modification allowed under  
12 this paragraph only once and such subtract modification shall be claimed  
13 for only the following unreimbursed expenses which are incurred by the  
14 taxpayer OR SPOUSE OF THE TAXPAYER, and related to the taxpayer's organ  
15 donation:

- 16 (i) travel expenses;
- 17 (ii) lodging expenses; [and]
- 18 (iii) lost wages[.]; AND
- 19 (IV) CHILD CARE COSTS;

20 (B) The subtract modification allowed under this paragraph shall not  
21 be claimed by a part-year resident or a non-resident of this state.

22 S 2. Subdivision 2 of section 201-d of the labor law, as added by  
23 chapter 776 of the laws of 1992, is amended to read as follows:

24 2. Unless otherwise provided by law, it shall be unlawful for any  
25 employer or employment agency to refuse to hire, employ or license, or

EXPLANATION--Matter in ITALICS (underscored) is new; matter in brackets  
[ ] is old law to be omitted.

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1 to discharge from employment or otherwise discriminate against an indi-  
2 vidual in compensation, promotion or terms, conditions or privileges of  
3 employment because of:

4 a. an individual's political activities outside of working hours, off  
5 of the employer's premises and without use of the employer's equipment  
6 or other property, if such activities are legal, provided, however, that  
7 this paragraph shall not apply to persons whose employment is defined in  
8 paragraph six of subdivision (a) of section seventy-nine-h of the civil  
9 rights law, and provided further that this paragraph shall not apply to  
10 persons who would otherwise be prohibited from engaging in political  
11 activity pursuant to chapter 15 of title 5 and subchapter III of chapter  
12 73 of title 5 of the USCA;

13 b. an individual's legal use of consumable products prior to the  
14 beginning or after the conclusion of the employee's work hours, and off  
15 of the employer's premises and without use of the employer's equipment  
16 or other property;

17 c. an individual's legal recreational activities outside work hours,  
18 off of the employer's premises and without use of the employer's equip-  
19 ment or other property; [or]

20 d. an individual's membership in a union or any exercise of rights  
21 granted under Title 29, USCA, Chapter 7 or under article fourteen of the  
22 civil service law; OR

23 E. AN INDIVIDUAL'S DECISION TO DONATE A HUMAN ORGAN AND FOR HIS OR HER  
24 ABSENCE FROM WORK DURING THE RECOVERY PERIOD OF SUCH DONATION.

25 S 3. This act shall take effect on the sixtieth day after it shall  
26 have become a law.