STATE OF NEW YORK

1149

2019-2020 Regular Sessions

IN SENATE

January 11, 2019

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 providing a tax deduction for donating organs; and to amend the labor law, in relation to job security for those individuals who decide to donate an organ

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Subsection (c) of section 612 of the tax law is amended by adding a new paragraph 44 to read as follows:

(44) Up to ten thousand dollars for any person who donates one or more of his or her human organs to another human being for human organ transplantation. Such deduction may only be taken once in a donor's lifetime. The deduction shall equal that amount of non-reimbursed expenses relating to travel, lodging, medical expenses and lost wages, but in no event shall the aggregate amount of the deduction exceed ten thousand dollars. The deduction must be taken in either the year the transplant occurs, or the year immediately following the year the transplant occurs. For purposes of this paragraph, "human organ" means all or part of a liver, pancreas, lung, kidney, intestine, or bone marrow.

§ 2. Paragraphs c and d of subdivision 2 of section 201-d of the labor law, as added by chapter 776 of the laws of 1992, are amended and a new paragraph e is added to read as follows:

c. an individual's legal recreational activities outside work hours, off of the employer's premises and without use of the employer's equipment or other property; [~~or~~]

d. an individual's membership in a union or any exercise of rights granted under Title 29, USCA, Chapter 7 or under article fourteen of the civil service law[~~.~~]**; or**

e. an individual's decision to donate a human organ and for his or her absence from work during the recovery period of such donation.

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

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§ 3. This act shall take effect immediately and shall apply to taxable years commencing on or after such effective date, provided that the commissioner of taxation and finance shall promulgate any rule or regulation necessary for the timely implementation of this act.