

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 Assem-
bly, do enact as follows:

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

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

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

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

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

22 e. an individual's decision to donate a human organ and for his or her
23 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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1 § 3. This act shall take effect immediately and shall apply to taxable
2 years commencing on or after such effective date, provided that the
3 commissioner of taxation and finance shall promulgate any rule or regu-
4 lation necessary for the timely implementation of this act.