

STATE OF NEW YORK

10459

IN ASSEMBLY

March 6, 2026

Introduced by M. of A. HYNDMAN -- read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to the donation of a human organ

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

1 Section 1. Paragraph 38 of subsection (c) of section 612 of the tax
2 law, as amended by section 2 of part S of chapter 59 of the laws of
3 2025, is amended to read as follows:

4 (38) For taxable years beginning before January first, two thousand
5 twenty-five, an amount of up to ten thousand dollars if a taxpayer,
6 while living, donates one or more of the taxpayer's human organs to
7 another human being for human organ transplantation. For purposes of
8 this paragraph, "human organ" means all or part of a liver, pancreas,
9 kidney, intestine, lung, or bone marrow. A subtract modification allowed
10 under this paragraph shall be claimed in the taxable year in which the
11 human organ transplantation occurs. Provided, however, that this
12 deduction shall not apply to any donation for which the taxpayer has
13 received benefits under section forty-three hundred seventy-one of the
14 public health law.

15 (A) A taxpayer shall claim the subtract modification allowed under
16 this paragraph only once and such subtract modification shall be claimed
17 for only the following unreimbursed expenses which are incurred by the
18 taxpayer or spouse of the taxpayer and related to the taxpayer's organ
19 donation:

- 20 (i) travel expenses;
21 (ii) lodging expenses; [~~and~~]
22 (iii) lost wages[~~-~~]; and
23 (iv) child care costs.

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

26 § 2. This act shall take effect immediately and shall be deemed to
27 have been in full force and effect on the same date as chapter 814 of
28 the laws of 2022 took effect.

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

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