

STATE OF NEW YORK

375

2025-2026 Regular Sessions

IN SENATE

(Prefiled)

January 8, 2025

Introduced by Sen. BROUK -- 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

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 added by chapter 565 of the laws of 2006, the opening paragraph
3 as amended by chapter 814 of the laws of 2022, is amended to read as
4 follows:

5 (38) An amount of up to ten thousand dollars if a taxpayer, while
6 living, donates one or more of [~~his or her~~] their human organs to another
7 human being for human organ transplantation. For purposes of this
8 paragraph, "human organ" means all or part of a liver, pancreas, kidney,
9 intestine, lung, or bone marrow. A subtract modification allowed under
10 this paragraph shall be claimed in the taxable year in which the human
11 organ transplantation occurs. Provided, however, that this deduction
12 shall not apply to any donation for which the taxpayer has received
13 benefits under section forty-three hundred seventy-one of the public
14 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;

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

LBD01241-01-5

1 (B) The subtract modification allowed under this paragraph shall not
2 be claimed by a part-year resident or a non-resident of this state.
3 § 2. This act shall take effect immediately and shall be deemed to
4 have been in full force and effect on the same date as chapter 814 of
5 the laws of 2022 took effect.