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:

Section 1. Paragraph 38 of subsection (c) of section 612 of the tax law, as added by chapter 565 of the laws of 2006, the opening paragraph as amended by chapter 814 of the laws of 2022, is amended to read as follows:

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

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

(i) travel expenses;

(ii) lodging expenses; [~~and~~]

(iii) lost wages[~~.~~]**; and**

(iv) child care costs;

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

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

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