

119TH CONGRESS
1ST SESSION

H. R. 3698

To amend the Internal Revenue Code of 1986 to provide a refundable credit to individuals who donate certain life-saving organs.

IN THE HOUSE OF REPRESENTATIVES

JUNE 3, 2025

Mr. WILSON of South Carolina (for himself and Mr. NADLER) introduced the following bill; which was referred to the Committee on Ways and Means, and in addition to the Committee on Energy and Commerce, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned

A BILL

To amend the Internal Revenue Code of 1986 to provide a refundable credit to individuals who donate certain life-saving organs.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Living Organ Donor
5 Tax Credit Act”.

1 **SEC. 2. CREDIT FOR DONATION OF CERTAIN LIFE-SAVING**
2 **ORGANS.**

3 (a) IN GENERAL.—Subpart C of part IV of sub-
4 chapter A of chapter 1 of the Internal Revenue Code of
5 1986 is amended by inserting after section 36B the fol-
6 lowing new section:

7 **“SEC. 36C. DONATION OF CERTAIN LIFE-SAVING ORGANS.**

8 “(a) IN GENERAL.—In the case of an individual who
9 donates a qualified life-saving organ of such individual for
10 transplantation into another individual during the taxable
11 year, there shall be allowed as a credit against the tax
12 imposed by this subtitle for the taxable year an amount
13 equal to the sum of—

14 “(1) costs paid by the taxpayer in connection
15 with such transplantation,

16 “(2) travel, lodging, and other logistical ex-
17 penses,

18 “(3) medical expenses related to donation and
19 follow-up care,

20 “(4) paperwork or legal costs related to dona-
21 tion, and

22 “(5) any lost wages of the individual in connec-
23 tion with such transplantation.

24 “(b) LIMITATION.—The credit allowed under sub-
25 section (a) with respect to any individual for any taxable
26 year shall not exceed \$5,000.

1 “(c) DEFINITIONS AND SPECIAL RULES.—For pur-
2 poses of this section—

3 “(1) QUALIFIED LIFE-SAVING ORGAN.—The
4 term ‘qualified life-saving organ’ means kidney, liver,
5 lung, pancreas, intestine, bone marrow, or any part
6 thereof.

7 “(2) RESTRICTION TO LIVING DONORS.—Credit
8 shall not be allowed under subsection (a) unless the
9 individual is alive when the qualified life-saving
10 organ is removed from such individual.

11 “(3) TRANSPLANT MUST BE IN ACCORDANCE
12 WITH UNITED STATES LAW.—Credit shall not be al-
13 lowed under subsection (a) unless the donation and
14 transplantation occurs within, and in accordance
15 with the laws of, the United States.

16 “(4) DONATION.—Except as provided in regula-
17 tions by the Secretary, an organ shall not be treated
18 as donated unless and until such organ is removed
19 from the donor.

20 “(5) REIMBURSED EXPENSES NOT TAKEN INTO
21 ACCOUNT.—There shall not be taken into account
22 under subsection (a) any amounts reimbursed by
23 any person or entity, public or private.”.

24 (b) PUBLIC HEALTH SERVICE ACT AND NATIONAL
25 ORGAN TRANSPLANT ACT AMENDMENTS.—

1 (1) COORDINATION WITH FEDERAL LIVING
 2 ORGAN DONATION GRANTS.—Section 377(d) of the
 3 Public Health Service Act is amended by inserting
 4 “that such individual has been allowed, or reason-
 5 ably expects to be allowed, a tax credit under section
 6 36C of the Internal Revenue Code of 1986 or” be-
 7 fore “that payment has been made”.

8 (2) TAX CREDIT NOT UNLAWFUL COMPENSA-
 9 TION.—Section 301(c)(2) of the National Organ
 10 Transplant Act is amended by inserting “the tax
 11 credit allowed under section 36C of the Internal
 12 Revenue Code of 1986 or” after “does not include”.

13 (c) CONFORMING AMENDMENT.—Section 1324(b) of
 14 title 31, United States Code, is amended by inserting
 15 “36C,” after “36B,”.

16 (d) CLERICAL AMENDMENT.—The table of sections
 17 of such subpart is amended by inserting after the item
 18 relating to section 36B the following new item:

“Sec. 36C. Donation of certain life-saving organs.”.

19 (e) EFFECTIVE DATE.—

20 (1) IN GENERAL.—Except as provided in para-
 21 graph (2), the amendments made by this section
 22 shall apply to taxable years beginning after the date
 23 of the enactment of this Act.

24 (2) PUBLIC HEALTH SERVICE ACT AND NA-
 25 TIONAL ORGAN TRANSPLANT ACT AMENDMENTS.—

- 1 The amendments made by subsection (b) shall take
- 2 effect on the date of the enactment of this Act.

