

107TH CONGRESS
1ST SESSION

H. R. 1872

To amend the Internal Revenue Code of 1986 to allow a refundable credit to individuals who donate their organs at death.

IN THE HOUSE OF REPRESENTATIVES

MAY 16, 2001

Mr. HANSEN introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to allow a refundable credit to individuals who donate their organs at death.

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 “Gift of Life Tax Credit
5 Act of 2001”.

6 **SEC. 2. REFUNDABLE CREDIT FOR ORGAN DONATIONS.**

7 (a) IN GENERAL.—Subpart C of part IV of sub-
8 chapter A of chapter 1 of the Internal Revenue Code of
9 1986 (relating to refundable credits) is amended by redes-

ignating section 35 as section 36 and by inserting after
section 34 the following new section:

“SEC. 35. ORGAN DONATIONS.

“(a) IN GENERAL.—In the case of an eligible individual, there shall be allowed as a credit against the tax imposed by this subtitle the amount of \$10,000 for the taxable year which includes the date of the individual’s death.

“(b) ELIGIBLE INDIVIDUAL.—For purposes of this section, the term ‘eligible individual’ means any individual if—

“(1) before such individual’s death, such individual made a clear declaration of intent to donate any of such individual’s organs at death for transplantation,

“(2) such declaration was made while the individual was legally competent and at least 18 years of age,

“(3) such individual’s death is not the result of a suicide, and

“(4) one or more of such individual’s organs is donated at death for transplantation under a program approved by the Secretary of Health and Human Services.”

(b) CONFORMING AMENDMENTS.—

1 (1) Paragraph (2) of section 1324(b) of title
2 31, United States Code, is amended by inserting be-
3 fore the period “, or from section 35 of such Code”.

4 (2) The table of sections for subpart C of part
5 IV of subchapter A of chapter 1 of such Code is
6 amended by striking the last item and inserting the
7 following new items:

 “Sec. 35. Organ donations.

 “Sec. 36. Overpayments of tax.”.

8 (c) EFFECTIVE DATE.—The amendments made by
9 this section shall apply to taxable years ending after the
10 date of the enactment of this Act.

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