

107TH CONGRESS  
1ST SESSION

# H. R. 2090

To amend the Internal Revenue Code of 1986 to allow a credit against  
gross income for organ donation.

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## IN THE HOUSE OF REPRESENTATIVES

JUNE 6, 2001

Mr. SMITH of New Jersey introduced the following bill; which was referred  
to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to allow a  
credit against gross income for organ donation.

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 “Help Organ Procure-  
5       ment Expand Act of 2001”.

6       **SEC. 2. FINDINGS.**

7       The Congress finds that—

8               (1) 13 people die every day waiting for a life-  
9       saving transplant operation;

1           (2) over 67,000 people are currently waiting for  
2           a transplant operation—including over 44,000 kid-  
3           ney patients, 14,000 liver patients, 4,000 lung pa-  
4           tients, and 800 pancreas patients;

5           (3) every 14 minutes, a new name is added to  
6           the national transplant waiting list;

7           (4) between 10,000 and 12,000 people die an-  
8           nually who are considered medically suitable for  
9           organ donation, yet only an estimated 5,200 people  
10          donate their organs every year;

11          (5) one donor can help more than 50 people in  
12          need of an organ;

13          (6) current programs designed to expand the  
14          number of available organs do not contain any eco-  
15          nomic awards or incentives for patients to become  
16          organ donors; and

17          (7) current debates in Congress and in the Ad-  
18          ministration have unfortunately focused on the way  
19          organs ought to be allocated, rather than addressing  
20          the root cause of the problem, which is a lack of  
21          available transplant organs.

22 **SEC. 3. CREDIT FOR ORGAN DONATION.**

23          (a) IN GENERAL.—Subpart A of part IV of sub-  
24          chapter A of chapter 1 of the Internal Revenue Code of  
25          1986 (relating to nonrefundable personal credits) is

1 amended by inserting after section 25A the following new  
2 section:

3 **“SEC. 25B. ORGAN DONATION.**

4 “(a) ALLOWANCE OF CREDIT.—In the case of a  
5 qualified person, there shall be allowed as a credit against  
6 the tax imposed by this chapter for the taxable year with  
7 respect to all qualified organ donations an amount equal  
8 to \$2,500.

9 “(b) QUALIFIED ORGAN DONATION.—

10 “(1) IN GENERAL.—For purposes of this sec-  
11 tion, the term ‘qualified organ donation’ means the  
12 donation of a kidney, liver, heart, pancreas, pancreas  
13 islet cells, lung, or intestine.

14 “(2) EXCEPTIONS.—The term ‘qualified organ  
15 donation’ shall not include the donation of an organ  
16 under any of the following circumstances:

17 “(A) The donor has been killed with assist-  
18 ance from a physician.

19 “(B) The otherwise eligible individual has  
20 authorized the withdrawal or denial of life sus-  
21 taining medical treatment of the donor.

22 “(C) The otherwise eligible individual  
23 medically conducted or assisted in the operation  
24 to recover the organ.

1           “(D) The organs to be donated come from  
2           an unborn child or human fetus that was abort-  
3           ed.

4           “(E) The donor has committed suicide.

5           “(F) Legal consent failed to be obtained  
6           from the donor or their family prior to the  
7           organ recovery.

8           “(G) The otherwise eligible individual has  
9           been indicted or convicted of a felony or a mis-  
10          demeanor offense against the donor, or is ac-  
11          tively under criminal investigation for the pos-  
12          sible felony offense against the donor.

13          “(H) In the case of living donors, the deci-  
14          sion to donate the organ, in the judgment of  
15          the donor’s attending physicians, would subject  
16          the donor to unacceptable levels of medical risk  
17          of death or permanent debilitation.

18          “(c) QUALIFIED PERSON.—For purposes of this sec-  
19          tion, the term ‘qualified person’ means—

20                 “(1) in the case of a live organ donor, the  
21                 organ donor himself, and

22                 “(2) in the case of a deceased organ donor—

23                         “(A) the beneficiary designated for pur-  
24                         poses of this section,

1           “(B) the estate in the case the deceased  
2           organ donor died testate but without designating a beneficiary for the purposes of this  
3           section, or  
4           section, or

5           “(C) the class of beneficiaries designated  
6           under State law in the case that the deceased  
7           organ donor died intestate.

8           “(d) ALLOCATION OF CREDIT AMOUNT AMONG  
9           BENEFICIARIES.—In the case that more than 1 person is  
10          a beneficiary under subsection (c), the amount allowed  
11          under subsection (a) shall be divided among each of the  
12          beneficiaries on a pro rata basis unless—

13               “(1) the will of the deceased organ donor provides for a different allocation, or  
14               “(2) the beneficiaries agree to a different allocation.

15               “(2) the beneficiaries agree to a different allocation.  
16               “(2) the beneficiaries agree to a different allocation.

17           “(e) CARRYFORWARDS OF UNUSED CREDIT.—If the  
18          credit allowable under subsection (a) for any taxable year  
19          exceeds the limitation imposed by section 26(a) for such  
20          taxable year reduced by the sum of the credits allowable  
21          under this subpart (other than this section, section 23,  
22          and section 1400C), such excess shall be carried to the  
23          succeeding taxable year and added to the credit allowable  
24          under subsection (a) for such taxable year. For purposes

1 of the preceding sentence, credits shall be treated as used  
2 on a first-in first-out basis.”.

3 (b) CLERICAL AMENDMENT.—The table of sections  
4 for subpart A of part IV of subchapter A of chapter 1  
5 of such Code is amended by inserting after the item relat-  
6 ing to section 25A the following new item:

“Sec. 25B. Organ donation.”.

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

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