

108TH CONGRESS  
2D SESSION

# H. R. 5317

To amend the Internal Revenue Code of 1986 to allow a deduction from gross income for the donation of blood.

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## IN THE HOUSE OF REPRESENTATIVES

OCTOBER 8, 2004

Mr. HASTINGS of Florida 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 deduction from gross income for the donation of blood.

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 “Relief for Life-Saving  
5       Blood Donors Act of 2004”.

6       **SEC. 2. FINDINGS.**

7       The Congress finds that—

8               (1) each year over 4.5 million Americans need  
9       a life-saving blood transfusion, and the daily demand  
10      for blood is 38,000 units;

1           (2) the Mayo Clinic reports that about 25 per-  
2           cent of all Americans will need a blood transfusion  
3           at least once in their life;

4           (3) the Mayo Clinic also reports that only 5  
5           percent of eligible Americans (about 8.8 million peo-  
6           ple) donate blood every year;

7           (4) according to the American Association of  
8           Blood Banks, the average donor is a college-edu-  
9           cated white male, between the ages of 30 and 50,  
10          who is married and has an above-average income;

11          (5) these “average” statistics are currently  
12          evolving to reflect increasing blood donations from  
13          women and minority groups;

14          (6) persons 69 years and older account for 10  
15          percent of the population but need 50 percent of  
16          whole blood and red blood cell transfusions;

17          (7) many blood banks have found that it is safe  
18          for seniors to donate blood;

19          (8) the National Blood Data Resource Center  
20          reports that seasonal and regional blood supply  
21          shortages are not uncommon, and a shortage of red  
22          blood cells may occur if transfusion demands con-  
23          tinue to rise and collection efforts cannot keep up  
24          the pace;

1           (9) a major national trauma, such as an out-  
2           break of disease, a natural disaster, or a terrorist at-  
3           tack, could dramatically affect the blood supply;

4           (10) a single blood donation can help as many  
5           as three people;

6           (11) blood cannot be manufactured and can  
7           only come as a gift from people; and

8           (12) the American Red Cross and other blood-  
9           donation organizations urge people to give blood  
10          three times a year.

11 **SEC. 3. SENSE OF CONGRESS.**

12          It is the sense of Congress that—

13           (1) all Americans should donate blood three  
14           times a year, as per the recommendation of the  
15           American Red Cross, as this simple task saves mil-  
16           lions of lives each year;

17           (2) blood donation is as valuable as other dona-  
18           tions, such as organs, tissue, and bone marrow, and  
19           blood donors should be applauded for their commit-  
20           ment;

21           (3) employers should allow workers to take time  
22           off of work, without a loss of pay or time, to donate  
23           blood; and

24           (4) employees should be encouraged to partici-  
25           pate in employer-sponsored blood drives.

1 **SEC. 4. DEDUCTION FOR BLOOD AND PLASMA DONATION.**

2 (a) IN GENERAL.—Part VII of subchapter B of chap-  
 3 ter 1 of the Internal Revenue Code of 1986 (relating to  
 4 additional itemized deductions for individuals) is amended  
 5 by redesignating section 224 as section 225 and by insert-  
 6 ing after section 223 the following new section:

7 **“SEC. 224. BLOOD AND PLASMA DONATION.**

8 “(a) DEDUCTION ALLOWED.—In the case of an indi-  
 9 vidual, there shall be allowed as a deduction for the tax-  
 10 able year an amount equal to \$50 multiplied by the num-  
 11 ber of times during such year the taxpayer makes a quali-  
 12 fied blood donation.

13 “(b) LIMITATION.—The amount allowed as a deduc-  
 14 tion under subsection (a) for a taxable year shall not ex-  
 15 ceed \$150 (\$300 in the case of a joint return).

16 “(c) QUALIFIED BLOOD DONATION.—For purposes  
 17 of this section, the term ‘qualified blood donation’ means  
 18 the donation of blood or plasma at a blood bank center  
 19 or blood-collection institution which is recognized by the  
 20 Secretary (in consultation with the Secretary of Health  
 21 and Human Services) and which provides receipts for each  
 22 donation.”.

23 (b) DEDUCTION ALLOWED WHETHER OR NOT INDIV-  
 24 IDUAL ITEMIZES OTHER DEDUCTIONS.—Subsection (a)  
 25 of section 62 of such Code is amended by inserting after  
 26 paragraph (19) the following new paragraph:

1           “(20) BLOOD AND PLASMA DONATION.—The  
2       deduction allowed by section 224.”.

3       (c) CLERICAL AMENDMENT.—The table of sections  
4       for part VII of subchapter B of chapter 1 of such Code  
5       is amended by striking the last item and inserting the fol-  
6       lowing new items:

      “Sec. 224. Blood and plasma donation.

      “Sec. 225. Cross reference.”.

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

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