

109TH CONGRESS  
1ST SESSION

# H. R. 2474

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

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## IN THE HOUSE OF REPRESENTATIVES

MAY 19, 2005

Mr. WILSON of South Carolina (for himself, Mr. BROWN of South Carolina, Mr. MILLER of Florida, Mr. NORWOOD, Mr. FOLEY, and Ms. ROSELEHTINEN) 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

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## A BILL

To amend the Internal Revenue Code of 1986 to provide a nonrefundable personal 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 of 2005”.

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

3 (a) IN GENERAL.—Subpart A of part IV of sub-  
 4 chapter A of chapter 1 of the Internal Revenue Code of  
 5 1986 (relating to nonrefundable personal credits) is  
 6 amended by inserting after section 25B the following new  
 7 section:

8 **“SEC. 25C. DONATION OF CERTAIN LIFE-SAVING ORGANS.**

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

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

16 “(2) any lost wages of the individual in connec-  
 17 tion with such transplantation.

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

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

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

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

5           “(3) DONATION.—Except as provided in regula-  
 6           tions by the Secretary, an organ shall not be treated  
 7           as donated unless and until such organ is removed  
 8           from the donor.”.

9           (b) PUBLIC HEALTH SERVICE ACT AMENDMENTS.—

10           (1) FEDERAL LIVING ORGAN DONATION GRANTS  
 11           REDUCED BY TAX CREDIT.—Section 377(d) of the  
 12           Public Health Service Act is amended by inserting  
 13           “that a tax credit is allowed, or can reasonably be  
 14           expected to be allowed, under section 25C of the In-  
 15           ternal Revenue Code of 1986 or” before “that pay-  
 16           ment has been made”.

17           (2) TAX CREDIT NOT UNLAWFUL COMPENSA-  
 18           TION.—Section 301(c)(2) of the Public Health Serv-  
 19           ice Act is amended by inserting “the tax credit al-  
 20           lowed under section 25C of the Internal Revenue  
 21           Code of 1986 or” after “does not include”.

22           (c) CLERICAL AMENDMENT.—The table of sections  
 23           of such subpart is amended by inserting after the item  
 24           relating to section 25B the following new item:

“Sec. 25C. Donation of certain life-saving organs.”.

25           (d) EFFECTIVE DATE.—

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

5           (2) PUBLIC HEALTH SERVICE ACT AMEND-  
6       MENTS.—The amendments made by subsection (b)  
7       shall take effect on the date of the enactment of this  
8       Act.

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