

112TH CONGRESS  
1ST SESSION

# H. R. 2755

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

AUGUST 1, 2011

Mr. KISSELL 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 “Share Your Spare Act  
5 of 2011”.

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 25D the following new  
7 section:

8 **“SEC. 25E. 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) LIMITATIONS.—

19 “(1) DOLLAR LIMITATION.—The credit allowed  
20 under subsection (a) with respect to any individual  
21 shall not exceed \$10,000.

22 “(2) CREDIT ALLOWED ONLY ONCE.—With re-  
23 spect to the donation by any individual of a qualified  
24 life-saving organ, credit shall be allowed under sub-  
25 section (a) only with respect to one such donation by  
26 such individual.

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) DONATION.—Except as provided in regula-  
12 tions by the Secretary, an organ shall not be treated  
13 as donated unless and until such organ is removed  
14 from the donor.”.

15       (b) PUBLIC HEALTH SERVICE ACT AND NATIONAL  
16 ORGAN TRANSPLANT ACT AMENDMENTS.—

17           (1) FEDERAL LIVING ORGAN DONATION GRANTS  
18 REDUCED BY TAX CREDIT.—Section 377(d) of the  
19 Public Health Service Act is amended by inserting  
20 “that a tax credit is allowed, or can reasonably be  
21 expected to be allowed, under section 25E of the In-  
22 ternal Revenue Code of 1986 or” before “that pay-  
23 ment has been made”.

24           (2) TAX CREDIT NOT UNLAWFUL COMPENSA-  
25 TION.—Section 301(c)(2) of the National Organ

1 Transplant Act is amended by inserting “the tax  
2 credit allowed under section 25E of the Internal  
3 Revenue Code of 1986 or” after “does not include”.

4 (c) CLERICAL AMENDMENT.—The table of sections  
5 of such subpart is amended by inserting after the item  
6 relating to section 25D the following new item:

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

7 (d) EFFECTIVE DATE.—

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

12 (2) PUBLIC HEALTH SERVICE ACT AND NA-  
13 TIONAL ORGAN TRANSPLANT ACT AMENDMENTS.—  
14 The amendments made by subsection (b) shall take  
15 effect on the date of the enactment of this Act.

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