

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18

H.305

Introduced by Representatives Rachelson of Burlington, Donovan of
Burlington, and Howard of Rutland City

Referred to Committee on

Date:

Subject: Taxation; tax credits; health; organ donation; employers; employees

Statement of purpose of bill as introduced: This bill proposes to provide up to
\$5,000.00 in State income tax credits to cover unreimbursed costs associated
with live organ donation. It would also create a working group to recommend
whether to require employers to provide leave to employees for organ and
bone marrow donation.

An act relating to live organ donation

It is hereby enacted by the General Assembly of the State of Vermont:

Sec. 1. 32 V.S.A. § 5827 is added to read:

§ 5827. CREDIT FOR LIVE ORGAN DONATION EXPENSES

(a) As used in this section:

(1) "Human organ" means human bone marrow or any part of a human
intestine, kidney, liver, lung, or pancreas.

1 (2) “Live organ donation” means that an individual who is living
2 donates one or more of his or her human organs to another human to be
3 transplanted into the body of the other human using a medical procedure.

4 (3) “Live organ donation expenses” means the total amount of expenses
5 incurred by the taxpayer that meet all of the following criteria:

6 (A) they are not reimbursed to the taxpayer by any person;

7 (B) they are directly related to a live organ donation by the taxpayer
8 or by another individual whom the taxpayer is authorized to claim as a
9 dependent pursuant to 26 U.S.C. § 152; and

10 (C) they are for travel, lodging, lost wages, or a combination thereof.

11 (b) A taxpayer may claim a credit against his or her income tax liability as
12 provided in this section for live organ donation expenses incurred during the
13 taxable year in which the live organ donation occurred in an amount equal to
14 the actual amount of the live organ donation expenses or \$5,000.00, whichever
15 is less.

16 (c) The credit established in this section is nonrefundable and shall be taken
17 in the taxable year in which the expenses were incurred. If the credit exceeds
18 the taxpayer’s liability in the taxable year in which the expenses were incurred,
19 the remaining credit may be carried forward until it is all used, but in no event
20 may any portion of the credit be carried forward more than five years after the
21 taxable year in which the expenses were incurred.

1 (d) The Department of Taxes may adopt rules pursuant to 3 V.S.A.
2 chapter 25 to implement the credit established in this section.

3 Sec. 2. DONOR LEAVE WORKING GROUP; REPORT

4 (a) Creation. There is created the Donor Leave Working Group to
5 recommend whether to require employers to provide leave to public and
6 private sector employees for live organ and bone marrow donation.

7 (b) Membership. The Working Group shall be composed of the following
8 members:

9 (1) the Commissioner of Human Resources or designee, who shall serve
10 as chair;

11 (2) the Commissioner of Labor or designee;

12 (3) a representative of State employees, appointed by the Vermont State
13 Employees Association;

14 (4) a representative of private sector employees, appointed by the
15 Vermont Chamber of Commerce; and

16 (5) a representative of each of the federally designated organ
17 procurement organizations serving Vermont.

18 (c) Powers and duties. The Working Group shall consider the following
19 issues:

20 (1) laws in other states relating to leave for employees to donate an
21 organ or bone marrow;

1 (2) whether Vermont law should require public sector employers to offer
2 leave for employees for organ or bone marrow donation, or both;

3 (3) whether Vermont law should require private sector employers to
4 offer leave for employees for organ or bone marrow donation, or both;

5 (4) how much leave, if any, public and private sector employers should
6 be required to offer to their employees for live organ donation or bone marrow
7 donation, or both; and

8 (5) whether any such leave should be paid or unpaid.

9 (d) Assistance. The Working Group shall have the administrative,
10 technical, and legal assistance of the Department of Human Resources.

11 (e) Report. On or before January 15, 2018, the Working Group shall report
12 to the House Committees on Health Care and on General, Housing and
13 Military Affairs and the Senate Committees on Health and Welfare and on
14 Economic Development, Housing and General Affairs with its findings and
15 any recommendations for legislative action.

16 (f) Meetings.

17 (1) The Commissioner of Human Resources or designee shall call the
18 first meeting of the Working Group to occur on or before September 1, 2017.

19 (2) A majority of the membership shall constitute a quorum.

20 (3) The Working Group shall cease to exist on January 31, 2018.

1 (g) Reimbursement. Members of the Working Group who are not
2 employees of the State of Vermont and who are not otherwise compensated or
3 reimbursed for their attendance shall be entitled to per diem compensation and
4 reimbursement of expenses pursuant to 32 V.S.A. § 1010 for no more than four
5 meetings.

6 Sec. 3. EFFECTIVE DATES

7 (a) Sec. 1 (tax credits) shall take effect on January 1, 2018 and shall apply
8 to taxable year 2018 and after.

9 (b) Sec. 2 (Working Group) and this section shall take effect on passage.