

106TH CONGRESS
2D SESSION

H. R. 4048

To amend the Internal Revenue Code of 1986 to allow a refundable credit to individuals who donate their organs at death.

IN THE HOUSE OF REPRESENTATIVES

MARCH 21, 2000

Mr. HANSEN (for himself, Mrs. CUBIN, Ms. ROS-LEHTINEN, Mr. CANNON, Mr. WOLF, and Mr. WELDON of Florida) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to allow a refundable credit to individuals who donate their organs at death.

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 “Gift of Life Tax Credit
5 Act of 2000”.

6 **SEC. 2. REFUNDABLE CREDIT FOR ORGAN DONATIONS.**

7 (a) IN GENERAL.—Subpart C of part IV of sub-
8 chapter A of chapter 1 of the Internal Revenue Code of
9 1986 (relating to refundable credits) is amended by redес-

1 ignating section 35 as section 36 and by inserting after
2 section 34 the following new section:

3 **“SEC. 35. ORGAN DONATIONS.**

4 “(a) IN GENERAL.—In the case of an eligible indi-
5 vidual, there shall be allowed as a credit against the tax
6 imposed by this subtitle the amount of \$10,000 for the
7 taxable year which includes the date of the individual’s
8 death.

9 “(b) ELIGIBLE INDIVIDUAL.—For purposes of this
10 section, the term ‘eligible individual’ means any individual
11 if any of such individual’s organs is donated at death for
12 transplantation under a program approved by the Sec-
13 retary of Health and Human Services.”

14 (b) CONFORMING AMENDMENTS.—

15 (1) Paragraph (2) of section 1324(b) of title
16 31, United States Code, is amended by inserting be-
17 fore the period “, or from section 35 of such Code”.

18 (2) The table of sections for subpart C of part
19 IV of subchapter A of chapter 1 of such Code is
20 amended by striking the last item and inserting the
21 following new items:

“Sec. 35. Organ donations.

“Sec. 36. Overpayments of tax.”.

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

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