

107TH CONGRESS
1ST SESSION

H. R. 1872

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

MAY 16, 2001

Mr. HANSEN 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 2001”.

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 redes-

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—

12 “(1) before such individual’s death, such indi-
13 vidual made a clear declaration of intent to donate
14 any of such individual’s organs at death for trans-
15 plantation,

16 “(2) such declaration was made while the indi-
17 vidual was legally competent and at least 18 years
18 of age,

19 “(3) such individual’s death is not the result of
20 a suicide, and

21 “(4) one or more of such individual’s organs is
22 donated at death for transplantation under a pro-
23 gram approved by the Secretary of Health and
24 Human Services.”

25 (b) CONFORMING AMENDMENTS.—

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

4 (2) The table of sections for subpart C of part
5 IV of subchapter A of chapter 1 of such Code is
6 amended by striking the last item and inserting the
7 following new items:

“Sec. 35. Organ donations.
“Sec. 36. Overpayments of tax.”.

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

