

Senate Bill 330

By: Senators Albers of the 56<sup>th</sup>, Dugan of the 30<sup>th</sup>, Robertson of the 29<sup>th</sup>, Miller of the 49<sup>th</sup>, Kirkpatrick of the 32<sup>nd</sup> and others

**AS PASSED SENATE**

A BILL TO BE ENTITLED

AN ACT

1 To amend Title 33 of the Official Code of Georgia Annotated, relating to insurance, so as to  
2 prohibit insurers from cancelling, modifying coverage, refusing to issue, or refusing to renew  
3 life insurance policies solely because the applicant or insured donated a liver or kidney; to  
4 amend Chapter 7 of Title 48 of the Official Code of Georgia Annotated, relating to income  
5 taxes, so as to revise an income tax deduction based on a taxpayer's living donation of all or  
6 part of his or her liver, pancreas, kidney, intestine, lung, or bone marrow; to provide for an  
7 income tax credit for employers that provide paid leave to employee donors for periods of  
8 medically necessary leave from work; to provide for conditions and limitations; to provide  
9 for promulgation of rules and regulations; to provide for a short title; to provide for related  
10 matters; to provide for effective dates and applicability; to repeal conflicting laws; and for  
11 other purposes.

12 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA

13 SECTION 1.

14 This Act shall be known and may be cited as the "Giving the Gift of Life Act."

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15

**SECTION 2.**

16 Title 33 of the Official Code of Georgia Annotated, relating to insurance, is amended in Code  
 17 Section 33-6-5, relating to other unfair methods of competition and unfair or deceptive acts  
 18 or practices in the business of insurance, by adding a new paragraph to read as follows:

19 "(8.1) No insurance company shall cancel, modify coverage, refuse to issue, or refuse to  
 20 renew any life insurance policy solely because the applicant or insured, acting as a living  
 21 organ donor, donated all or part of a liver or all or part of a kidney, provided that this  
 22 paragraph shall not be interpreted to modify any other provision of this title relating to  
 23 the cancellation, modification, issuance, or renewal of any insurance policy or contract;"

24

**SECTION 3.**

25 Chapter 7 of Title 48 of the Official Code of Georgia Annotated, relating to income taxes,  
 26 is amended by revising paragraph (13) of subsection (a) of Code Section 48-7-27, relating  
 27 to computation of state taxable net income, as follows:

28 ~~"(13)(A) An amount equal to the actual amount expended for organ donation expenses~~  
 29 ~~not to exceed the amount of \$10,000.00 incurred in accordance with the 'National Organ~~  
 30 ~~Procurement Act.'~~

31 ~~(B) In order to qualify for the exclusion under subparagraph (A) of this paragraph, such~~  
 32 ~~taxpayer must; On and after January 1, 2023, for any taxpayer who, while living,~~  
 33 ~~donate donated all or part of such person's liver, pancreas, kidney, intestine, lung, or~~  
 34 ~~bone marrow in accordance with the 'National Organ Procurement Act,' \$25,000.00:~~  
 35 ~~In for the taxable year in which the donation is was made, ~~the taxpayer shall be entitled~~~~  
 36 ~~to claim the exclusion provided in subparagraph (A) of this paragraph only with respect~~  
 37 ~~to unreimbursed travel expenses, lodging expenses, and lost wages incurred as a direct~~  
 38 ~~result of the organ donation;"~~

39

**SECTION 4.**

40 Said chapter is further amended by adding a new Code section to read as follows:

41 "48-7-40.37.42 (a) As used in this Code section, the term:43 (1) 'Employee donor' means a taxpayer who has worked continuously for an employer  
44 in a full-time job for at least one year, and, while living, donated all or part of such  
45 person's liver, pancreas, kidney, intestine, lung, or bone marrow in accordance with the  
46 'National Organ Procurement Act.'47 (2) 'Employer' means an enterprise or organization, whether corporation, partnership,  
48 limited liability company, proprietorship, association, trust, business trust, real estate  
49 trust, or other form of organization, and its affiliates, which is registered and authorized  
50 to use the federal employment verification system known as 'E-Verify' or any successor  
51 federal employment verification system and is engaged in or carrying on any business  
52 activities within this state.53 (3) 'Full-time job' means employment which:54 (A) Is located in this state;55 (B) Involves a regular work week of 30 hours or more; and56 (C) Has no predetermined end date.57 (4) 'Paid donation leave' means compensation to an employee donor equivalent to the  
58 compensation that he or she would have received if he or she had worked for the  
59 employer in his or her regular full-time job for the period of time that was medically  
60 necessary for such employee donor to recover from his or her living donation of all or  
61 part of his or her liver, pancreas, kidney, intestine, lung, or bone marrow in accordance  
62 with the 'National Organ Procurement Act.'63 (b)(1) On and after January 1, 2023, an employer that provides paid donation leave to an  
64 employee donor shall be eligible for a credit against the tax imposed under this article in

65 the amount of \$300.00 for each day of paid donation leave given to an employee donor  
66 or the actual amount paid to such employee donor, whichever is less.

67 (2) An employer shall not be eligible to receive the credit provided by this subsection for  
68 more than 30 days per employee donor per year.

69 (3) An employer shall only be eligible to receive credits provided by this subsection in  
70 an amount up to \$54,000.00 per taxable year.

71 (c) To obtain the credit provided by subsection (b) of this Code section, the employer shall  
72 file with its tax return such records as the commissioner determines are necessary to  
73 support the claim for the tax credit, including, but not limited to, pay stubs for the  
74 employee donor, which cover the 12 month period that ends with the month following the  
75 end of the paid donation leave that was given, and a signed attestation from the employee  
76 donor providing the date of the donation and the period of time for which leave from work  
77 was prescribed as medically necessary.

78 (d) In no event shall the credit provided by subsection (b) of this Code section for a taxable  
79 year exceed the employer's income tax liability. Any unused portion of the credit provided  
80 by subsection (b) of this Code section shall be permitted to be carried forward and applied  
81 to the employer's tax liability for the subsequent three years. The credit provided by  
82 subsection (b) of this Code section shall not be applied against the employer's prior years'  
83 tax liabilities.

84 (e) On or before September 1, 2024, and annually thereafter, the commissioner shall issue  
85 a report to the chairpersons of the Senate Finance Committee and the House Committee on  
86 Ways and Means concerning the tax credit created by this Code section, which shall  
87 include the following statistics for the preceding taxable year:

88 (1) The total number of employers that claimed a credit provided by this Code section;

89 (2) The total number of employee donors and days of paid donation leave given; and

90 (3) The total value of all credits earned and all credits applied during the prior year with  
91 respect to this Code section.

92 (f) The commissioner may promulgate such rules and regulations necessary to implement  
93 and administer the provisions of this Code section."

94

**SECTION 5.**

95 (a) This Act shall become effective on July 1, 2022; provided, however, that Sections 3 and  
96 4 of this Act shall become effective on January 1, 2023.

97 (b)(1) Section 2 of this Act shall be applicable to all policies or contracts issued,  
98 delivered, issued for delivery, or renewed in this state on or after July 1, 2022.

99 (2) Sections 3 and 4 of this Act shall be applicable to taxable years beginning on or after  
100 January 1, 2023, and for eligible donations occurring on or after such date.

101

**SECTION 6.**

102 All laws and parts of laws in conflict with this Act are repealed.