## **GENERAL ASSEMBLY OF NORTH CAROLINA SESSION 2021**

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## **HOUSE BILL 71** Committee Substitute Favorable 3/2/21

	Short Title:	Living Donor Protection Act.	(Public)			
	Sponsors:					
	Referred to:					
	February 15, 2021					
1		A BILL TO BE ENTITLED				
2	AN ACT	TO PROTECT LIVING DONORS FROM POTENTIA	L INSURANCE			
3		MINATION, TO PROVIDE AN INCOME TAX CREDIT FOR U				
4		AL EXPENSES RESULTING FROM CERTAIN ORGAN				
5	DONATIONS, AND TO PROVIDE UP TO THIRTY DAYS' PAID LEAVE TO STATE					
6	EMPLOYEES AND OTHER STATE-SUPPORTED PERSONNEL WHO SERVE AS					
7		G ORGAN DONORS AND UP TO SEVEN DAYS' PAID LE				
8	MARROW DONORS.					
9	The Genera	l Assembly of North Carolina enacts:				
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11	PART I. IN	SURANCE PROTECTIONS				
12	Ś	SECTION 1.(a) G.S. 58-3-25 is amended by adding a new subse	ction to read:			
13		No insurer shall refuse to insure or to continue to insure an in				
14	amount, ext	ent, or kind of coverage available to an individual; charge an inc	lividual a different			
15	amount for the same coverage; or otherwise discriminate against an individual in the offering,					
16	issuance, cancellation, price, or conditions of a policy, or in the amount of coverage provided					
17	under a policy, based solely and without any additional actuarial risks on the status of an					
18	individual as a living organ donor. This subsection shall apply to health benefit plans and life,					
19	accident and	d health, accident, disability, disability income, and long-term care	insurance policies.			
20	For the put	rposes of this subsection, the phrase "a living organ donor" sh	nall mean a living			
21	individual who donates one or more of that individual's human organs, including bone marrow,					
22	to be medic	ally transplanted into the body of another individual."				
23	9	SECTION 1.(b) G.S. 131E-294(4) reads as rewritten:				
24	,	'(4) Antidiscrimination (G.S. 58-3-25(b) and (c), (G.S. 58-3-25(c))	<u>8-3-25, 5</u> 8-3-120,			
25		58-63-15(7), and 58-67-75);"				
26		SECTION 1.(c) This section is effective 30 days after it becomes	law and applies to			
27	insurance co	ontracts issued, renewed, or amended on or after that date.				
28						
29		TAX CREDIT				
30		SECTION 2.(a) Part 2 of Article 4 of Subchapter I of Chapter 1	105 of the General			
31	Statutes is amended by adding a new section to read:					
32		<b>11. Credit for live organ donation.</b>				
33		Definitions. – The following definitions apply in this section:				
34	<u>(</u>	(1) Human organ. – Human bone marrow or any organ of a hu	man, including the			
35		intestine, kidney, liver, lung, or pancreas.				



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	(2)	<u>Live organ donation. – A donation by a livir</u>	ng individual of one or more of the
		individual's human organs to another hu	man to be transplanted using
		medical procedure to the body of another in	ndividual.
	(3)	Live organ donation expenses The tota	al amount of expenses, including
		travel, lodging, and lost wages, incurred by	a taxpayer that are not reimburse
		to that taxpayer by any person and that an	re directly related to a live organ
		donation by the taxpayer or another individu	al the taxpayer is allowed to clain
		as a dependent in accordance with section 1	51 of the Code.
<u>(b)</u>	Credi	t. – A taxpayer who incurs live organ dona	tion expenses is allowed a credi
<u>against t</u>	he tax ir	nposed by this Part equal to the lesser of the	expenses or five thousand dollar
(\$5,000)	<u>.</u>		
<u>(c)</u>	<u>Limit</u>	ations. – The following limitations apply:	
	<u>(1)</u>	The credit allowed under this section ma	y not exceed the amount of ta
		imposed by this Part for the taxable year a	reduced by the sum of all credit
		allowable, except tax payment made by or o	on behalf of the taxpayer.
	<u>(2)</u>	A taxpayer who claims a credit under this	section must add back to taxable
		income any amount deducted under section	on 213 of the Code for medica
		expenses incurred as a result of the live org	an donation.
<u>(d)</u>	Carry	forward. – Any unused portion of a credit allo	wed in this section may be carrie
forward t	for the s	ucceeding five years."	
		<b>FION 2.(b)</b> This section is effective for tax	kable years beginning on or after
January 1	1, 2021.		
PART I		D LEAVE FOR STATE EMPLOYEES	
		<b>FION 3.(a)</b> Article 2 of Chapter 126 of the	e General Statutes is amended b
0		ction to read:	
" <u>§ 126-8</u>		id leave for State employees and State-s	supported personnel for orga
	donat		
<u>(a)</u>		<u>Fime Employees. – The State Human Resour</u>	-
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		able to the employee, up to (i) 30 days of paid	
as a livir		donor and (11) seven days for serving as a bo	1 1
			one marrow donor. The employe
<u>must hav</u>		continuously employed by the State for at least	one marrow donor. The employe 12 months immediately precedir
<u>must hav</u> the first 1	request f	continuously employed by the State for at least for paid organ or bone marrow donation leave	one marrow donor. The employed 12 months immediately precedir
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1	(e) Reporting. – By April 1, 2022, and then annually thereafter, the State Human		
2	Resources Commission, the State Board of Education, the State Board of Community Colleges,		
3	and all State agencies, departments, and institutions shall annually report to the Office of State		
4	Human Resources on the paid organ donation leave program."		
5	<b>SECTION 3.(b)</b> G.S. 126-5 is amended by adding a new subsection to read:		
6	"(c17) The provisions of G.S. 126-8.6 shall apply to all State employees, public school		
7	employees, and community college employees."		
8			
9	PART IV. EFFECTIVE DATE		
10	<b>SECTION 4.</b> Except as otherwise provided, this act is effective when it becomes		
11	law.		