

## MEMORANDUM

**TO:** All Members of the House of Representatives

**FROM:** Representative John Galloway

**DATE:** January 30, 2015

**RE:** Co-sponsorship: Gift of Life Act – Monica’s Law

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In the near future, I intend to re-introduce legislation that would amend the Tax Reform Code of 1971 to offer a Personal Income Tax deduction of up to \$10,000 for living organ donors.

Recently, a family member donated her kidney to save the life of my nephew. The costs associated with this noble act incurred by the donor are prohibitive. Ours is one of many families who have been through this serious ordeal.

My legislation seeks to help ease the burden on donors by allowing them to deduct the expenses incurred through this selfless act – expenses such as travel, lodging, medical expenses, and lost wages – thereby encouraging living organ donation.

Living organ donation occurs when a living person donates an organ for transplantation, such as a kidney or segment of the lung, liver, pancreas, or intestine. Living donors may be blood relatives, emotionally-related individuals, or even altruistic strangers. The practice has become more common in recent years, but waiting lists are lengthy – over 8,400 Pennsylvanians are awaiting a donation that could be supplied by a living donor and about 120,000 nation-wide. According to the [Department of Health and Human Services](#) there were 274 living organ donations in Pennsylvania in 2014 – nearly twice what it was 20 years ago, but, unfortunately, less than the 377 in 2013.

In June of 2007, the Legislative Budget and Finance Committee published their [performance evaluation](#) of Pennsylvania’s organ and tissue donor awareness program pursuant to [House Resolution 698 of 2006](#). Among the recommendations provided in the report was a suggestion that the Commonwealth consider “*providing tax deductions to living donors for non-reimbursed expenses related to living donation*”. In 2006, the legislature passed [Act 65](#), the Organ and Bone

Marrow Donor Act, which reimburses businesses allowing a paid leave of absence for their employees for the specific purpose of organ and bone marrow donation. While a step in the right direction, Act 65 does not address the heavy financial burden for living donors themselves.

Please join me in supporting the generosity of those who choose to make a living organ donation. We owe it to both the donors and the recipients of their tremendous gift to ease the financial burden these heroes among us endure through their service to others.

PREVIOUS CO-SPONSORS: BROWNLEE, SCHLOSSBERG, BISHOP, O'BRIEN, MILLARD, HARHART, YOUNGBLOOD, THOMAS, KORTZ, COX, KIM, CALTAGIRONE, FRANKEL, BAKER, DeLUCA, D. COSTA, COHEN, GIBBONS, SANKEY, TRUITT, MURT, GILLEN, McCARTER, WATSON, SIMS, DiGIROLAMO, HANNA, GOODMAN, CARROLL, ROZZI, FABRIZIO, QUINN, O'NEILL, V. BROWN, SABATINA, SANTARSIERO, FARINA, and EVERETT