

RESOLUTION

Subject: Tax Relief and Support for Employers of Organ Donors and Bone Marrow Donors
Submitted by: Lexington Medical Society
Referred to: Reference Committee

WHEREAS, there are 114,000 patients nationally listed and waiting for organ transplantation, 1,000 of whom are in Kentucky; and

WHEREAS, transplantation provides a significant survival benefit as well as quality of life benefit; and

WHEREAS, transplant waiting lists continue to increase in numbers resulting in longer waiting time for deceased donor organs and subsequently more deaths while awaiting organ transplantation; and

WHEREAS, organ donation from altruistic live donors significantly shortens waiting time for transplant, is less costly than maintenance therapy and provided better transplant function over a longer period of time; and

WHEREAS, employers of organ or bone marrow donors often incur costs during medical leave; and

WHEREAS, the KMA supports providing organ donors with full access to the protections of the Family Medical Leave act, and supports removing financial barriers to organ donation including paid leave and tax credits¹; and

WHEREAS, eight states (AK, CO, GA, IL, LA, NJ, PA and VA) and the District of Columbia offer employer tax credits offsetting costs incurred from employee/donor leave^{2,3}; now, therefore, be it

RESOLVED, that KMA create a commission, if necessary, to examine the feasibility of granting above credits and how best to present it to selected state representatives.

References:

1. KMA Policy Manual page 9. #7, Living donor organ and Bone Marrow protection
2. List of States and DC providing employers or organ donors tax credits to offset costs incurred during medical leave. National Kidney Foundation.
3. Senator Albers (GA) tax credits (for medical leave after donation) were estimated to be \$1.7 million and would save the state \$62 million by reducing the cost of care for those waiting for transplantation. Fox 5, Atlanta.com February 1, 2022.