

SENATE No. 2064

The Commonwealth of Massachusetts

PRESENTED BY:

Patrick M. O'Connor

To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General Court assembled:

The undersigned legislators and/or citizens respectfully petition for the adoption of the accompanying bill:

An Act establishing a living organ donor tax credit.

PETITION OF:

NAME:

Patrick M. O'Connor

DISTRICT/ADDRESS:

First Plymouth and Norfolk

SENATE No. 2064

By Mr. O'Connor, a petition (accompanied by bill, Senate, No. 2064) of Patrick M. O'Connor for legislation to establish a living organ donor tax credit. Revenue.

The Commonwealth of Massachusetts

**In the One Hundred and Ninety-Fourth General Court
(2025-2026)**

An Act establishing a living organ donor tax credit.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 SECTION 1. Section 6 of chapter 62 of the General Laws, as appearing in the 2020
2 Official Edition is hereby amended by inserting at the end thereof the following subsection:-

3 (a) If an individual donates a qualified life-saving organ of such individual for
4 transplantation into another individual during the taxable year, there shall be allowed as a credit
5 against the tax imposed under this section for the taxable year an amount equal to the sum of:

6 “(1) costs paid by the taxpayer in connection with such transplantation,

7 “(2) travel, lodging, and other logistical expenses,

8 “(3) medical expenses related to donation and follow-up care,

9 “(4) paperwork or legal costs related to donation, and

10 “(5) any lost wages of the individual in connection with such transplantation.

11 and shall not exceed \$5,000.

- 12 (b) “Qualified life-saving organ” shall include the kidney, liver, lung, pancreas, intestine,
13 bone marrow, or any part thereof.