

**SENATE . . . . . No.**

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**The Commonwealth of Massachusetts**

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PRESENTED BY:

*Patrick M. O'Connor*

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*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.

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PETITION OF:

NAME:

*Patrick M. O'Connor*

DISTRICT/ADDRESS:

*First Plymouth and Norfolk*

**SENATE . . . . . No.**

[Pin Slip]

**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.