GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2021

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HOUSE BILL 71

Short Title:	Living Donor Protection Act.	(Public)
Sponsors:	Representatives Shepard, Hurley, Morey, and Potts (Primary Sponsors). *For a complete list of sponsors, refer to the North Carolina General Assembly web site.*	
Referred to:	Health, if favorable, Finance, if favorable, Rules, Calendar, and Operations of the House	

February 15, 2021

A BILL TO BE ENTITLED

AN ACT TO PROTECT LIVING DONORS FROM POTENTIAL INSURANCE DISCRIMINATION, TO PROVIDE AN INCOME TAX CREDIT FOR UNREIMBURSED MEDICAL EXPENSES RESULTING FROM CERTAIN ORGAN AND MARROW DONATIONS, AND TO PROVIDE UP TO THIRTY DAYS' PAID LEAVE TO STATE EMPLOYEES AND OTHER STATE-SUPPORTED PERSONNEL WHO SERVE AS LIVING ORGAN DONORS AND UP TO SEVEN DAYS' PAID LEAVE FOR BONE MARROW DONORS.

The General Assembly of North Carolina enacts:

PART I. INSURANCE PROTECTIONS

SECTION 1.(a) G.S. 58-3-25 is amended by adding a new subsection to read:

"(d) No insurer shall refuse to insure or to continue to insure an individual; limit the amount, extent, or kind of coverage available to an individual; charge an individual a different amount for the same coverage; or otherwise discriminate against an individual in the offering, issuance, cancellation, price, or conditions of a policy, or in the amount of coverage provided under a policy, based solely and without any additional actuarial risks on the status of an individual as a living organ donor. This subsection shall apply to health benefit plans and life, accident and health, accident, disability, disability income, and long-term care insurance policies. For the purposes of this subsection, the phrase "a living organ donor" shall mean a living individual who donates one or more of that individual's human organs, including bone marrow, to another individual to be transplanted using a medical procedure to the body of that other individual."

SECTION 1.(b) G.S. 131E-294(4) reads as rewritten:

"(4) Antidiscrimination ~~(G.S. 58-3-25(b) and (c),~~ (G.S. 58-3-25, 58-3-120, 58-63-15(7), and 58-67-75);"

SECTION 1.(c) This section is effective 30 days after it becomes law and applies to insurance contracts issued, renewed, or amended on or after that date.

PART II. TAX CREDIT

SECTION 2.(a) Part 2 of Article 4 of Subchapter I of Chapter 105 of the General Statutes is amended by adding a new section to read:

"**§ 105-153.11. Credit for live organ donation.**

(a) Definitions. – The following definitions apply in this section:

(1) Human organ. – Human bone marrow or any organ of a human, including the intestine, kidney, liver, lung, or pancreas.

(2) Live organ donation. – A donation by a living individual of one or more of the individual's human organs to another human to be transplanted using a medical procedure to the body of another individual.

(3) Live organ donation expenses. – The total amount of expenses, including travel, lodging, and lost wages, incurred by a taxpayer that are not reimbursed to that taxpayer by any person and that are directly related to a live organ donation by the taxpayer or another individual the taxpayer is allowed to claim as a dependent in accordance with section 151 of the Code.

(b) Credit. – A taxpayer who incurs live organ donation expenses is allowed a credit against the tax imposed by this Part equal to the lesser of the expenses or five thousand dollars ($5,000).

(c) Limitations. – The following limitations apply:

(1) The credit allowed under this section may not exceed the amount of tax imposed by this Part for the taxable year reduced by the sum of all credits allowable, except tax payment made by or on behalf of the taxpayer.

(2) A taxpayer who claims a credit under this section must add back to taxable income any amount deducted under section 213 of the Code for medical expenses incurred as a result of the live organ donation.

(d) Carryforward. – Any unused portion of a credit allowed in this section may be carried forward for the succeeding five years."

SECTION 2.(b) This section is effective for taxable years beginning on or after January 1, 2021.

PART III. PAID LEAVE FOR STATE EMPLOYEES

SECTION 3.(a) Article 2 of Chapter 126 of the General Statutes is amended by adding a new section to read:

"**§ 126-8.6. Paid leave for State employees and State-supported personnel for organ donation.**

(a) Full-Time Employees. – The State Human Resources Commission shall adopt rules and policies to provide that a permanent, full-time State employee may take, in addition to any other leave available to the employee, up to (i) 30 days of paid leave for the purposes of serving as a living organ donor and (ii) seven days for serving as a bone marrow donor. The employee must have been continuously employed by the State for at least 12 months immediately preceding the first request for paid organ or bone marrow donation leave.

(b) Part-Time Employees. – The State Human Resources Commission shall adopt rules and policies to provide that a permanent, part-time State employee may take, in addition to any other leave available to the employee, a prorated amount of up to (i) 30 days of paid leave for the purposes of serving as a living organ donor and (ii) seven days for serving as a bone marrow donor. The employee must have been continuously employed by the State for at least 12 months immediately preceding the first request for paid organ or bone marrow donation leave.

(c) Program Requirements. – The paid leave for organ or bone marrow donation authorized by this section:

(1) Is available without exhaustion of the employee's sick and vacation leave.

(2) Is in addition to, and not in lieu of, shared leave under G.S. 126-8.3, or other leave authorized by federal or State law.

(3) May not be used for retirement purposes.

(4) Has no cash value upon termination from employment.

(d) Applicability. – This section applies to all (i) State employees and (ii) State-supported personnel, with the appropriate governing board adopting rules and policies to provide paid leave for organ donation to its employees as provided by this section.

(e) Reporting. – By April 1, 2022, and then annually thereafter, the State Human Resources Commission, the State Board of Education, the State Board of Community Colleges, and all State agencies, departments, and institutions shall annually report to the Office of State Human Resources on the paid organ donation leave program."

SECTION 3.(b) G.S. 126-5 is amended by adding a new subsection to read:

"(c17) The provisions of G.S. 126-8.6 shall apply to all State employees, public school employees, and community college employees."

PART IV. EFFECTIVE DATE

SECTION 4. Except as otherwise provided, this act is effective when it becomes law.