

Effective January 1st, 2020



Colorado Living Organ Donor Support Act

AmericanTransplantFoundation.org



The “**Living Organ Donor Support Act**” (HB 1202), sponsored by Rep. Alec Garnett and Sen. Bob Gardner, was signed into law on May 29th, 2018 and **took effect on January 1st, 2020**. HB 1202 declares that support will be given to living (kidney and liver) donors and the companies that employ them by removing some of the financial barriers for donors.

Employer participation is completely voluntary.

Living donation is considered the best option for most kidney and liver transplant candidates.

- In 2019, 173 Coloradans died or became too sick to remain on an organ donor waitlist, which is 38% more than all homicides in CO.
- Right now, 1,662 Coloradans are on a waitlist for a lifesaving organ transplant. 96% of these individuals are waiting for a kidney or liver. In 2019, there were 151 living donors in CO.
- The ability to get paid time off can be an enormous barrier for people who may otherwise consider becoming a living organ donor because of a very real fear of losing their income or their job.

“Living organ donation is not only the most effective way to eliminate the organ transplant waitlist in Colorado, but is also the most economically beneficial way to address many chronic health issues, particularly kidney disease.”

-Senator Bob Gardner

HB 1202 assists living (kidney and liver) donors by granting paid leave up to 10 days if their employer chooses to participate.

- Eligible employees make less than \$80K annually and work part-time or full-time. This leave term does not include donor’s PTO time/other benefits.

HB 1202 assists employers by allowing an income tax credit equal to 35% of the employer's expenses incurred as a result of:

- Paying an employee during his or her leave for up to 10 working days or the hourly equivalent for the purpose of making an organ donation, and for the cost of temporary replacement help, if any.
- An employer shall not claim a tax credit for an employee who makes \$80,000 or more during the income tax year. The tax credit is not refundable, but unused credits may be carried forward up to 5 years.

How the tax credit works:

- Upon request of the department of revenue as part of an audit, an employer must provide documentation from the employee’s medical provider that verifies organ donation.

All employers supporting this legislation will be recognized by the American Transplant Foundation.

For more information visit [state of Colorado site](#) or [ATF website](#) or call **303-757-0959**.



Revised on January 23, 2020