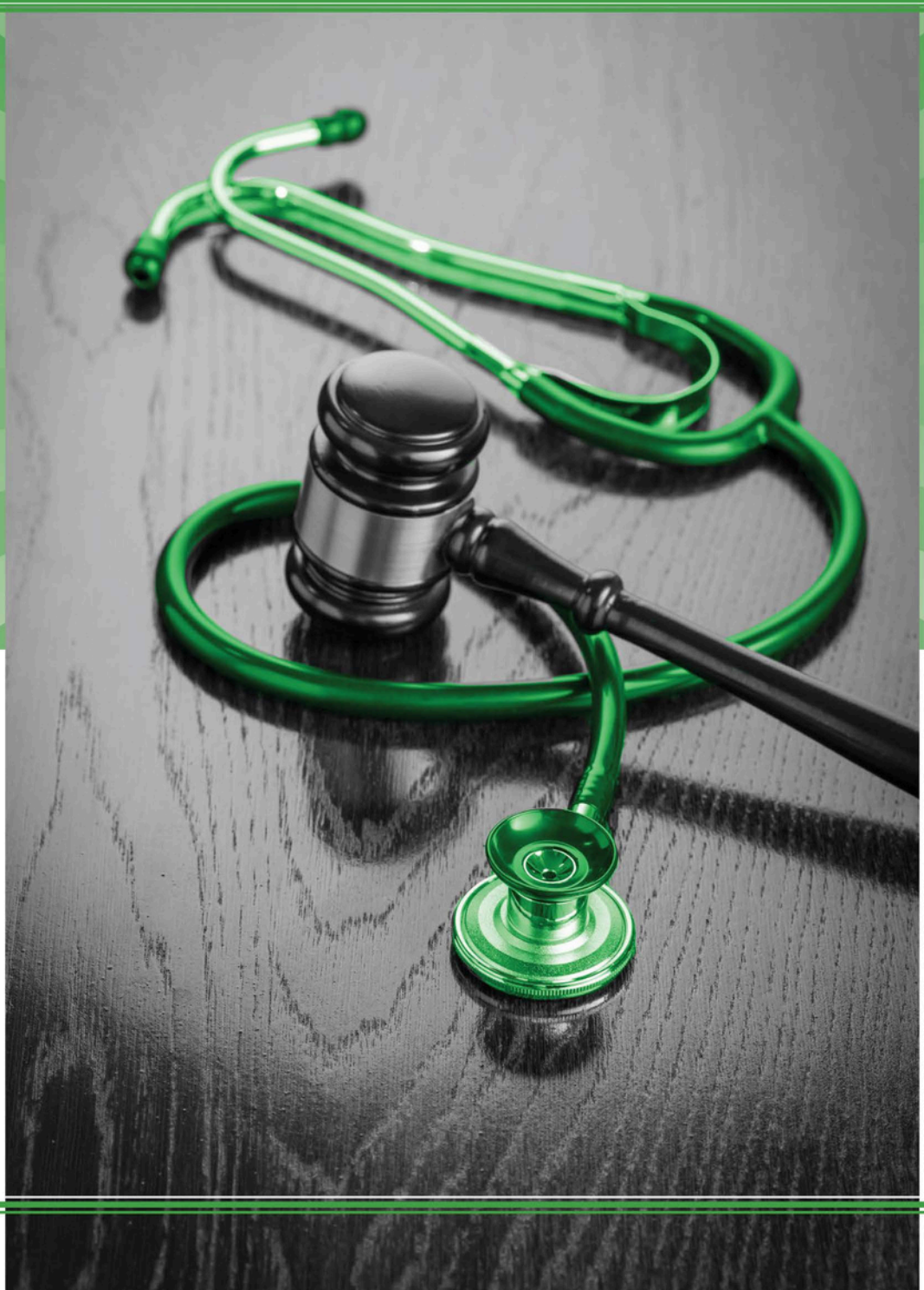
AMERICAN TRANSPLANT FOUNDATION

Living Donor Laws: Federal and State by State

2026



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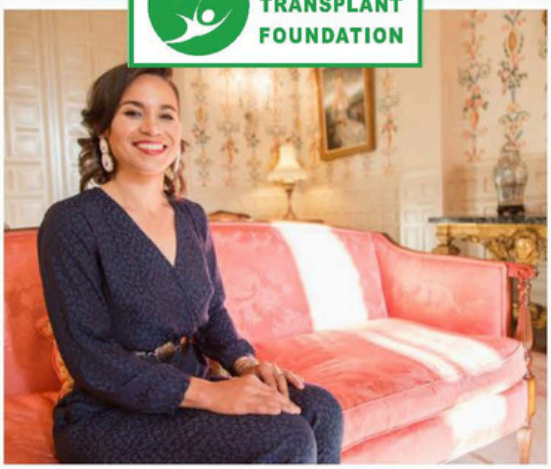

American Transplant Foundation (ATF)'s mission is to save lives by reducing the growing list of women, men, and children who are waiting for a transplant. We do this by maximizing living organ donation, which is the most effective way to fulfill our mission. ATF provides a three-tiered approach with educational, emotional, and financial support for living donors, transplant patients, and their families across the country, with a specific focus on Colorado.

Please visit www.americantransplantfoundation.org
to learn about our advocacy work and how you can get involved.

Federal Legislation for Living Donation

NOTE: While we strive to have this documented updated to the best of our knowledge, please do your own research to ensure accuracy based on your area/situation.

For more details about each law, click the bill number following the description (ex. (§39.20.275))

Legislation	Description
Reimbursement of travel and subsistence expenses incurred toward living organ donation (42 U.S.C. 274f)	A new rule effective October 2020 expands the scope of qualified reimbursable expenses incurred by living organ donors to include travel, lodging, meals, and now subsistence expensessuch as lost wages, child-care and elder-care expenses. The donor can't be reimbursed if they can be reimbursed for these expenses from any of the following sources: (1) Any state compensation program, an insurance policy, or any federal or state health benefits program; (2) an entity that provides health services on a prepaid basis; or (3) the recipient of the organ.
Organ Donor Leave Law (Public Law 106-56)	Federal employees are allotted 30 days paid leave to donate their organs and 7 days to donate bone marrow.
Social Security Act (Section 1881[42 U.S.C. 139 rr](D))	Federal employees are allotted 30 days paid leave to donate their organs and 7 days to donate bone marrow.
Organ Donation Recovery & Improvement Act (P.L. 108-216 Sec. 3&4)	The Secretary may award grants to States, transplant centers, qualified organ procurement organizations or other public or private entities for the purpose of providing reimbursement of travel and other expenses incurred by individuals toward making living donations of their organs The Secretary shall provide grants to establish public education programs increasing awareness about organ donation, studied to increase organ donation and recovery rates, and other efforts to increase organ donor awareness and outreach.

Legislation	Description
The Omnibus Reconciliation Act of 1985 (Public Law 99-272)	Requires that states have written standards with regard to coverage of organ transplants in order to qualify for federal payments under Title XIX of the Social Security Act.
National Organ Transplant Act (NOTA) (42 USC §274)	Established the Organ Procurement and Transplantation Network (OPTN) to form the national registry for organ matching
Living Donor Protection Act of 2023* (H.R.2923)	While some states already have Living Donor Protection Laws, a bill was introduced to Congress in April of 2023. This bill would prohibit all life, disability, and longterm care insurance providers from discriminating solely on living donor status. The act would also include living donors under the Family Medical Leave Act (FMLA). *The bill has not yet been passed.

This document is alphabetical by state name. Click on your state below to jump to your section!

State Name A-K

State Name L-S

State Name T-W

State Legislation for Living Donation

State	Tax Deductions/Credits	Donor Leave Laws and Other	Living Donor Protection Laws
Alabama		A permanent state employee (with at least one year of state service) may be granted living donor leave, with pay. The employee may receive up to 30 days to donate an organ and up to seven days to donate bone marrow (670-X-14-.04)	
Alaska	No state income tax	State employees (working 30 or more hours per week) are allowed a minimum of 40 hours and a maximum of 80 hours of paid leave for screening, organ donation, and bone marrow donation. (§39.20.275) All employees (working 20 or more hours per week) must receive between 40 to 60 hours of paid leave (CSSB 140(L&C)).	

State	Tax Deductions/Credits	Donor Leave Laws and Other	Living Donor Protection Laws
Arizona		State employees are allowed up to 30 days paid leave for organ donation and 5 days for bone marrow donation. (§41706, R2-5AB609)	Prohibits a life, disability or long-term care insurer from unfairly discriminating against a living organ donor (SB 1100) Members of the Legislature proclaim March 8, 2018 as Living Kidney Donors Day in Arizona.
Arkansas	Up to $10,000 Organ Donation Tax Deduction: A taxpayer may take a tax deduction to cover the unreimbursed cost of travel, lodging, lost wages, and medical expenses while the taxpayer or one of their dependents donated an organ or bone marrow (§26-51- 2103) If a private employer grants an employee paid leave, the employer is entitled to a tax credit of 25% of the regular salary of the employee during their leave (up to 90 days) (§11-3-205)	State and public-school employees are allowed up to 30 days of paid leave for organ donation and up to 7 days paid leave for bone marrow. (§21-4-215) Private employers (with one or more employees) must grant organ donors unpaid leave up to 90 days. (§11-3-205)	Prohibits a life, disability, or long-term care insurer from unfairly discriminating against a living organ donor (§23-66-206)

State	Tax Deductions/Credits	Donor Leave Laws and Other	Living Donor Protection Laws
California	Up to $10,000 Organ Donation Deductible: **Has not passed yet**, but would make living organ donors eligible to apply for reimbursement of qualified donation expenses. Including travel and lodging expenses, lost wages, childcare costs, and copayments and deductibles for prescription and over-the-counter medications needed as a result of the donation. (AB 2504) New bill mandates the Franchise Tax Board to update California resident income tax returns to include a checkbox for taxpayers who self-prepare their returns to elect to be organ donors with Donate Life California. It requires the Franchise Tax Board to annually send this information to Donate Life California to streamline the registration process and potentially increase the number of organ donors.	State employees, including education employees, are allowed up to 30 days of paid leave for organ donation and 5 days for bone marrow donation if they have exhausted all available sick leave. (§19991.11) Private employers (with more than 15 employees) must grant up to 30 days of paid leave for organ donation and 5 days for bone marrow donation. Employers may require employees to use up to two weeks of earned but unused sick leave, vacation, or paid time off for organ donation. (§ 1510) The Honor Our Living Donors (HOLD) Act will allow more donors to qualify for wage, travel, and caregiver reimbursement when donating organs **(has not been passed yet)**	Prohibits discrimination against living organ donors in life, disability, or long-term care insurance and provides an additional (up to 30 days) of unpaid leave for organ donation (AB1223) New legislation will substantially increase the number of living organ donors eligible for federal assistance through the National Living Donor Assistance Center. The Honor Our Living Donors (HOLD) Act will allow more donors to qualify for wage, travel, and caregiver reimbursement when donating organs **(has not been passed yet).**

State	Tax Deductions/Credits	Donor Leave Laws and Other	Living Donor Protection Laws
Colorado	Living Donor Support Act: Employers may take a tax credit equal to 35% of wages paid to an employee or temporary replacement help for an employee on paid leave for organ donation (up to 10 days or hourly equivalent). (HB18-1202)	State employees are entitled to up to two days of paid leave per fiscal year, which cannot be accumulated. (§24-50- 104(7)(b)) Designation of April 11 as "Living Organ Donor Recognition Day." Transplant centers required to inform potential donors about organ voucher programs and benefits available at transplant centers in Colorado (HB24-1132)	Living Donor Insurance Act: Prohibits a life, disability, long-term care, and health insurer* from unfairly discriminating against a living organ donor (HB19-1253) *Health insurance is now included in this new law. Thank you to all the volunteers who helped ATF advocate to get it passed! Support for Living Organ Donors- Prohibition of employer retaliation or adverse actions against employees who are living organ donors (HB24-1132).
Connecticut	Up to $10,000 Organ Donation Tax Deduction: A taxpayer may take a tax deduction to cover the unreimbursed cost of travel, lodging, lost wages, and medical expenses while the taxpayer or one of their dependents donated an organ or bone marrow (§229-12- 701)	State employees are entitled to up to 24 weeks of nonpaid medical leave within any two-year period for organ and bone marrow donation (§67:5-248a), up to 15 days of paid leave for organ donation, and up to 7 days of paid leave for bone marrow donation (§5-248K). Private employers must provide up to 16 weeks of nonpaid medical leave within any two-year period for organ and bone marrow donation (§557:31-51ll)	In 2019 the state passed The Living Donor Protection Act, which prohibits insurers from discriminating against living donors (H.R. 1124) and (S. 511) Certain health insurance policies must cover testing for potential bone marrow donors (§38a492o)

State	Tax Deductions/Credits	Donor Leave Laws and Other	Living Donor Protection Laws
Delaware	Up to $10,000 Organ Donation Tax Deduction: A taxpayer may take a tax deduction to cover the unreimbursed cost of travel, lodging, lost wages, and medical expenses while the taxpayer or one of their dependents donated an organ or bone marrow. (SB 301)	State employees, teachers, and school employees are entitled to up to 30 days of paid leave for organ donation and 7 days for bone marrow donation. (§5122; §1318B)	Living Donor Protection Act prohibits discrimination based on an individual's status as a living organ or tissue donor in the offering, issuance, cancellation, coverage, price, or other condition of an insurance policy, including a life, health, disability, or long-term care insurance policy (SB 218)
District of Columbia	If a private employer offers a donor paid leave, they may claim a tax credit equal to 25% of a donor's salary during a period of up to 30 days for organ donation and 7 days for bone marrow donation (§47– 1807.08) The Living Organ Donor Tax Credit Act will provide a $5,000 one-time refundable tax credit to living organ donors who were not reimbursed for the costs of organ donation by the National Living Organ Donor Assistance Center (NLDAC) or any entity (**has not been passed yet**).	City employees are allowed up to 30 days of paid leave for organ donation and 7 days for bone marrow donation (§1–612.03b) Number of living organ donors eligible for federal assistance through the National Living Donor Assistance Center to substantially increase. The Honor Our Living Donors (HOLD) Act will allow more donors to qualify for wage, travel, and caregiver reimbursement when donating organs. (**Has not been passed yet**)	The Living Donor Protection Amendment Act of 2024 will ensure that living donors have access to life, long-term care and disability insurance without discrimination (**has not passed yet**).

State	Tax Deductions/Credits	Donor Leave Laws and Other	Living Donor Protection Laws
Florida	No state income tax	The CS/HB677 Organ Donation bill creates a category of administrative leave for organ donation for employees of the state or a political subdivision thereof and amends the Florida Insurance Code to prohibit preexisting condition exclusions that have the effect of limiting or denying coverage to a living organ donor.	Prohibits insurers under specified policies from declining or limiting coverages and discriminating against persons based solely on their status as living organ donors. (HB 1099)
Georgia	Up to $25,000* Organ Donation Tax Deduction: A taxpayer may take a tax deduction to cover the unreimbursed cost of travel, lodging, lost wages, and medical expenses while the taxpayer or one of their dependents donated an organ or bone marrow (§48- 727) *2022 bill increased this amount from $10,000 to $25,000	State employees are allowed up to 30 days of paid leave for organ donation and 7 days for bone marrow donation. (§4520-31)	Giving the Gift of Life: this bill prohibits insurers under specified policies from declining or limiting coverages and discriminating against persons based solely on their status as living organ donors. (SB 330)

State	Tax Deductions/Credits	Donor Leave Laws and Other	Living Donor Protection Laws
Hawaii		State or county employees are allowed up to 30 days of paid leave for organ donation and 7 for bone marrow donation (§78-23.6) Private employers with 50+ employees must offer up to 30 days of paid leave for organ donation. Donors can be required to take unused leave as a condition of this benefit. This benefit cannot be used concurrently with the Family and Medical Leave Act. (SB1233)	
Idaho	Up to $5,000 Organ Donation Tax Credit (not deduction): A taxpayer may take a tax deduction for themselves, or a dependent, to cover the unreimbursed expenses for organ or bone marrow donation. (§63-3029K)	Full time state employees are allowed up to 30 days of paid leave for organ donation and 5 for bone marrow donation. (§67- 5343)	Prohibits discrimination against living organ donors in life, disability, or long-term care insurance (§411852)
Illinois		All employees (public and private) are entitled to up to 30 days of paid leave in any 12-month period to be an organ donor, up to 30 days paid leave in any 12-month period to donate bone marrow, and up to one-hour to donate blood. (§5 ILCS 327/20)	Prohibits discrimination against living organ donors in life, disability, or long-term care insurance. (HB 2847)

State	Tax Deductions/Credits	Donor Leave Laws and Other	Living Donor Protection Laws
Indiana		State employees are allowed up to 30 days of paid leave for organ donation and 5 days for bone marrow donation (§41516-8)	**Has not been passed yet**: Support Indiana's Living Donor Protection Act (H.B.1390/S.B.0041) Senate Bill No. 41: Coverage for living organ donors prohibits an insurer that issues a policy of life insurance, disability insurance, or long-term care insurance from taking certain actions concerning the coverage of individuals who are living organ donors. Specifies that certain actions constitute an unfair and deceptive act and practice in the business of insurance when taken against a living organ donor by an insurer (**has not been passed yet**).
Iowa	Up to $10,000 Organ Donation Tax Deduction: A taxpayer may take a tax deduction to cover the unreimbursed cost of travel, lodging and lost wages for organ donation. (§422.7(30))	State employees are allowed up to 30 days of paid leave for organ donation and 5 days for bone marrow donation (§70A.39)	

State	Tax Deductions/Credits	Donor Leave Laws and Other	Living Donor Protection Laws
Kansas	Up to $5,000 Organ Donation Tax Deduction: A taxpayer may take a tax deduction for themselves, or a dependent, to cover the unreimbursed cost of travel, lodging and medical expenses for organ donation or bone marrow donation. (§79-32,117(c)(xxi))	State employees are allowed up to 30 days of paid leave for organ donation and 7 days for bone marrow donation. (EO2001-02)	Prohibits discrimination against living organ donors in life, disability or long-term care insurance. (HB2041(7)(C)(e))
Kentucky	Up to $10,000 Organ Donation Tax Deduction (HB 46)	All government employees are eligible to take up to 30 days a year of paid leave for donating organs and 5 days for bone marrow donation. (HB 46)	Prohibits discrimination against living organ donors in life, disability, or long-term care insurance. (H.B. 75)
Louisiana	Up to $7,200 Organ Donation Tax Credit (not deduction): A taxpayer may take a credit up to 72% of the unreimbursed cost of travel, lodging, and lost wages because of donation by the taxpayer or their spouse. (§47:297(N)(1)) Employer Tax Credit: Employers may take a tax credit equal to 25% of wages paid to an employee on leave for bone marrow donation. (§47:287.758)	State, local, and private employer (who employs 20 or more employees) shall grant paid leaves of absence to an employee (working >20 hours/week) who donates bone marrow. Length of the leaves shall be determined by the employee, but may not exceed forty work hours, unless agreed to by the employer. (§40:1263.4)	Prohibits discrimination against living organ donors in life, disability, or long-term care insurance. (H.B. 307)

State	Tax Deductions/Credits	Donor Leave Laws and Other	Living Donor Protection Laws
Maine		Every employee who has been employed by the same employer for 12 consecutive months is entitled to up to 10 work weeks of family medical leave, which includes the donation of an organ, in any 2 years unless employed at a permanent work site with fewer than 15 employees. (§26-7-6A-844)	Prohibits discrimination against living organ donors in life, disability, or long-term care insurance. (§24-A2159)
Maryland	Up to $10,000 Organ Donation Tax Credit: A taxpayer may take a credit for the unreimbursed cost of travel, lodging, child or elder care, medication and lost wages and because of donation. (SB 651)	State employees are allowed up to 30 days of paid leave for organ donation and 7 days for bone marrow donation. (§91106) Employees (working for employers of at least 15 individuals) are entitled to up to 60 days unpaid leave for organ donation and 30 days for bone marrow donation. (HB 1284)	Prohibits discrimination against living organ donors in life, disability, or long-term care insurance. (HB 1284)
Massachusetts	Up to $10,000 Organ Donation Tax Deduction: A taxpayer may take a tax deduction to cover the unreimbursed cost of travel, lodging and lost wages for organ donation. (62§3(B)(a)(16))	State, county, and certain municipal employees may take a paid leave of absence of not more than 30 days in a calendar year to serve as a solid organ donor. (§149:33E)	The Living Donor Protection Act helps living organ donors avoid discrimination from life, long-term care, or disability insurance providers (**has not been passed yet**).

State	Tax Deductions/Credits	Donor Leave Laws and Other	Living Donor Protection Laws
Michigan		Job-protected leave from public employers (SPDOC 23-13)	Protection from life, disability or long-term care insurance discrimination (SB 384)
Minnesota	Up to $10,000 Organ Donation Tax Deduction: A taxpayer may take a tax deduction to cover the unreimbursed cost of travel, lodging and lost wages for organ or bone marrow donation. (290.0132§13)	Employers (with 20+ employees) must grant employees (working 20+ hours per week) paid leave up to 40 work hours for organ and bone marrow donation. (§181.9456) Employers meeting the above qualifications must grant unpaid leave up 12 weeks for organ donation. (HF 1969 introduced for 2021-2022 session- **not yet passed**)	Prevents health carriers from discriminating against individuals solely based on living donor status (HF 1829/SF1450)
Mississippi	Up to $10,000 Organ Donation Tax Deduction: A taxpayer may take a tax deduction to cover the unreimbursed cost of travel, lodging and lost wages for organ or bone marrow donation. (§27- 7-18)	State employees are entitled to up to 30 days of paid leave in any twelvemonth period for organ and/or bone marrow donation (§25-3-103)	Passed the Living Donor Protection Act
Missouri		State employees are entitled to up to 30 days of paid leave for organ donation and 5 days for bone marrow donation. (§105.266)	Prohibits discrimination of live donors by any form of insurance. (SB 551)

State	Tax Deductions/Credits	Donor Leave Laws and Other	Living Donor Protection Laws
Montana			
Nebraska		Employers are encouraged to provide paid leave to an employee who donates bone marrow. (§71-4820)	Prohibits life, disability, and long-term care insurers from discriminating against living organ donors by charging them higher premiums or refusing to insure them altogether solely due to their status as an organ donor. (LB 863)
Nevada	No state income tax		Protection from life, disability or long-term care insurance discrimination (SB 132)
New Hampshire	No state income tax		Protection from life, disability or long-term care insurance discrimination (HB 1155)

State	Tax Deductions/Credits	Donor Leave Laws and Other	Living Donor Protection Laws
New Jersey	Up to $10,000 Organ Donation Tax Deduction: A taxpayer may take a tax deduction for themselves, or a dependent, to cover the unreimbursed cost of travel, lodging and lost wages for organ or bone marrow donation. (§54A:3-10) Employer Tax Credit: Employers may take a tax credit equal to 25% of wages paid to an employee on leave for organ or bone marrow donation for up to 30 days. (§54:10A-5.45)	State employees are entitled to up to 30 days of paid leave for organ donation and 5 days for bone marrow donation. (§11A:6-5.2)	Prohibits discrimination against living organ donors in relation to life, health, and long-term care insurance. (NJA3199) Temporary Disability Benefits law (TDB) has been amended to provide leave to employees who donate an organ or bone marrow. (TDB) Instituted the New Jersey Living Donor Support Program
New Mexico	Up to $10,000 Organ Donation Tax Deduction: A taxpayer may take a tax deduction for themselves, or a dependent, to cover the unreimbursed cost of travel, lodging and lost wages for organ or bone marrow donation. (§7- 2- 36)	State employees are allowed 20 days of paid leave for organ and bone marrow donation, after using their leave. (§24-28-3)	

State	Tax Deductions/Credits	Donor Leave Laws and Other	Living Donor Protection Laws
New York	Up to $10,000 Organ Donation Tax Deduction: A taxpayer may take a tax deduction to cover the unreimbursed cost of travel, lodging and lost wages for organ donation. (§612(c) (38)(A))	State employees are allowed 30 days paid leave for organ donation and 7 days for bone marrow donation (§202-b) Private employers (with more than 20 employees on at least one site) must grant employees (working more than 20 hours per week) up to 24 hours leave to donate bone marrow. (§202-A)	Prohibits discrimination against living organ donors in life, accident, and health insurance; authorizes FMLA for donors; and directs the creation of materials relating to the benefits of being a living organ donor. (ICS§25-2616, WKC§9-201, PBH§43B4365)
North Carolina	State income tax forms now include an option for organ and tissue donor registration, and that registration information can be shared with the DMV and organ donation registries to facilitate donation after death. (SB 600)	Living Donor Protection Act in committee: would provide state employees with up to 30 days of paid leave for the purposes of serving as a living organ donor and up to 7 days for serving as a bone marrow donor. (HB 71) (**has not passed yet**)	Living Donor Protection Act passed (HB 71) **(has not passed yet)**
North Dakota	Up to $10,000 Organ Donation Tax Deduction: A taxpayer may take a tax deduction for themselves, or a	State employees are entitled to up to 20 days of paid leave for organ and bone marrow donation, after using their (or donated) leave. (§54-06- 14.4)	

State	Tax Deductions/Credits	Donor Leave Laws and Other	Living Donor Protection Laws
North Dakota (continued)	dependent, to cover the unreimbursed cost of travel, lodging and lost wages for organ or bone marrow donation. (§57- 38-30.3(2)(j))		
Ohio	Up to $10,000 Organ Donation Tax Deduction: A taxpayer may take a tax deduction for themselves, or a dependent, to cover the unreimbursed cost of travel, lodging and lost wages for organ or bone marrow donation. (§5747.01(A)(25)) Bill 399 attempts to remove barriers to living organ donation in Ohio by providing financial relief to living organ donors. It will expand existing income tax deduction for these donors and create a new income tax credit for employers who provide paid leave to an employee who donates an organ (**has not been passed yet**).	Full time state employees are allowed 30 days of paid leave for donation of a kidney or portion of their liver. They are also allowed up to 56 hours of paid leave for bone marrow donation (§124.139)	Prohibits discrimination against living organ donors in life, disability, or long-term care insurance. (HB 188)

State	Tax Deductions/Credits	Donor Leave Laws and Other	Living Donor Protection Laws
Oklahoma	Up to $10,000 Organ Donation Tax Deduction: A taxpayer may take a tax deduction for themselves, or a dependent, to cover the unreimbursed cost of travel, lodging and lost wages for organ or bone marrow donation. (68§2358(E)(20))	State employees are allowed 30 days paid leave for organ donation and 5 days for bone marrow donation. (74§8402.20B)	Prohibits discrimination against living organ donors in life, disability, or long-term care insurance. (SB704)
Oregon		Private (and public) employers must grant employees (working 20+ hours per week) already accrued paid leave up to 40 work hours for bone marrow donation. (§659A.312) Certain employees are entitled to up to 60 days of unpaid leave for living organ donation. (SB796)	Prohibits discrimination against living organ donors in life, disability, health or long-term care insurance. (SB796)

State	Tax Deductions/Credits	Donor Leave Laws and Other	Living Donor Protection Laws
Pennsylvania	Employer Tax Credit: Employers may take a tax credit equal to the wages paid to an employee on leave for organ donation, and temporary employees hired. (72 §8803) House Bill 2179 would allow living organ donors to claim an income tax deduction of up to $12,000 for unreimbursed expenses associated with their donation (**has not passed yet**).	Living Donor Protection Act provides state employees up to 12 weeks of leave if they (1) work 1,250 hour during the 12 months prior to start of leave (2) work for a covered employer (3) work at a location where 50 or more employees work within 75 miles (4) have worked for the employer for 12 months (P.L. 39 No.11) All public and private employees are entitled to up to 5 working days of paid leave for organ and bone marrow donation. (HB153)	Prohibits discrimination against living organ donors in life, disability, health or long-term care insurance, authorizes FMLA for donors; and directs the creation of materials relating to the benefits of being a living organ donor. (P.L. 39 No. 11)
Rhode Island	Up to $10,000 Organ Donation Tax Deduction: A donor may take a tax deduction to cover the unreimbursed cost of travel, lodging and lost wages for organ or bone marrow donation. (§44- 30-12(c)(7))		The Unfair Discrimination Against Organ Donors in Disability Income, Life and Long-Term Care Insurance Act officially passed June 26, 2023 (HB 5459)
South Carolina		State employees allowed 30 days of paid leave for organ donation. (§8-11-65) Private employers (with more than 20 employees on at least one site) may offer employees... *[continued on next page]*	Living Donor Protection Act officially passed May 13, 2024. (H. 3255)

State	Tax Deductions/Credits	Donor Leave Laws and Other	Living Donor Protection Laws
		... (working more than 20 hours per week) up to 40 hours of paid leave for bone marrow donation. (§44-43-80)	
South Dakota	No state income tax		
Tennessee	No state income tax (on wages)		
Texas	No state income tax	State employees are allowed 30 days of paid leave for organ donation and 5 days for bone marrow donation. (§661.916)	Prohibits discrimination against living organ donors in life, disability, or long-term care insurance (H.B. 317)
Utah	Up to $10,000 Organ Donation Tax Credit (not deduction): A donor may take a tax credit to cover the unreimbursed cost of travel, lodging and lost wages for organ or bone marrow donation. (§59- 10-1015)	State employees are allowed up to 30 days of paid leave for organ donation and 7 days for bone marrow donation (§67-19-14.5)	Prohibits an insurer from discriminating against a living organ donor. (31A22-655)
Vermont	(HB 305-only introduced, not yet a law)		

State	Tax Deductions/Credits	Donor Leave Laws and Other	Living Donor Protection Laws
Virginia	Up to $5,000 Organ and Tissue Donation Tax Deduction: A donor may take a tax deduction for unreimbursed out of pocket expenses directly related to the donation that arose within 12 months of donation, provided the donor has not taken a medical deduction with the provisions of IRS Code § 213. A bone marrow donor may deduct the fee for initial screenings. (§58.1-322.03 (13))	Full-time state employees are allowed up to 30 days of paid leave for organ donation. (§ 2.22821.1)	Prohibits discrimination against living organ donors in life, disability, health or long-term care insurance. (HB 421)
Washington	No state income tax	State employees are allowed up to 5 days of paid leave per two years for organ or bone marrow donation. (EO02-01)	Prohibits discrimination against living organ donors in life, disability, or long-term care insurance. (RCW 48.02.250)
Washington D.C. (District of Columbia)			Effective Jan. 1, 2026, prohibits life, disability and long-term care insurers from denying, cancelling or refusing insurance coverage to living organ donors; placing restrictions on coverage for living organ donors or requiring living donors to pay a different rate or premium based solely on their organ donor status. § 31-2231.01

State	Tax Deductions/Credits	Donor Leave Laws and Other	Living Donor Protection Laws
West Virginia	Up to $10,000 organ donation tax credit; bill introduced in early 2022, **has not passed yet** (HB 4317)	Full time state employees are allowed up to 120 hours of paid leave for kidney and liver donation. They are also allowed up to 56 hours of paid leave for bone marrow donation. (§29-6-28 (a)(b)) The legislature encourages political subdivisions and private employers to grant full-time employees paid leave similar to the paid leave granted to full-time state employees. (§29-6-28 (e))	House Bill 4145 prohibits an insurer from declining or limiting coverage on a person under any life insurance policy, major medical coverage policy, disability insurance policy, or long-term care insurance policy solely due to the status of that person as a living organ donor (**has not passed yet**).
Wisconsin	Up to $10,000 Organ Donation Tax Deduction: A taxpayer may take a tax deduction for themselves, or a dependent, to cover the unreimbursed cost of travel, lodging, and lost wages for organ or bone marrow donation. (§71.05(10)(l))	State employees are allowed up to 30 days of paid leave for organ donation, and 5 days for bone marrow donation. (§230.35(2d)) An employee is entitled to up to six weeks of unpaid leave for organ donation. To be eligible, the employee must have worked with the same employer for 52 weeks and the employer must have 50 or more employees. (Wis. Stat. §103.11)	
Wyoming	No state income tax		Protection from life, disability or long-term care insurance discrimination based solely on the basis of the person's status as a living organ donor. (HBO 165)

Resources:

- Selected Statutory and Regulatory History of Organ Transplantation
- Financial Resource Guide
- 2025 Living Donor Protection Report Card
- Transplant Talks Podcast

Please email support@americantransplantfoundation.org for any questions and suggestions related to this document. Last updated on January 15, 2026