151st GENERAL ASSEMBLY
FISCAL NOTE

BILL:	**SENATE BILL NO. 301**
SPONSOR:	**Senator Gay**
DESCRIPTION:	**AN ACT TO AMEND TITLE 30 OF THE DELAWARE CODE RELATING TO ORGAN TRANSPLANTATION.**

Assumptions:

1. This Act is effective upon signature by the Governor.

2. This Act establishes a tax credit of up to $10,000 for unreimbursed expenses related to a donation of an organ or bone marrow by the taxpayer.

3. This Act would further provide a credit on Delaware taxes for an employer located in Delaware that granted an employee paid time off for the purpose of donating an organ(s) or bone marrow to another human for transplantation. The credit is equal to 25% of the donor's gross wages for up to 30 days of missed work due to each donation. The credit can be applied to bank franchise taxes, corporation income taxes, personal income taxes, insurance premiums taxes, or insurance privilege taxes.

4. According to the Organ Transplant and Transplantation Network (which is affiliated with the U.S. Department of Health and Human Services), there were 19 living organ donors in Delaware in 2021 and 16 in 2020.

5. A 2018 study of kidney donors concluded donors' out-of-pocket costs would approximate $1,250 - $2,000. For purposes of this analysis, it is assumed the out-of-pocket costs per donor would equal $1,500. The annual fiscal impact (revenue loss) resulting from the donor credit would be $28,500.

6. Assuming all 19 donors are employed, and their employers would claim the full credit for 30 days of paid leave, the potential revenue loss, assuming an average salary of $50,263, would be approximately $30,000.

General Fund Revenue Loss:

Fiscal Year 2023:	$58,500
Fiscal Year 2024:	$58,500
Fiscal Year 2025:	$58,500

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Office of the Controller General