

**Second Regular Session
Seventy-fourth General Assembly
STATE OF COLORADO**

PREAMENDED

*This Unofficial Version Includes Committee
Amendments Not Yet Adopted on Second Reading*

LLS NO. 24-0800.01 Brita Darling x2241

HOUSE BILL 24-1132

HOUSE SPONSORSHIP

Rutinel and Bradfield,

SENATE SPONSORSHIP

Buckner,

House Committees

Health & Human Services
Finance

Senate Committees

A BILL FOR AN ACT

101 **CONCERNING COMPREHENSIVE SUPPORT FOR ORGAN DONATION BY**
102 **LIVING ORGAN DONORS.**

Bill Summary

(Note: This summary applies to this bill as introduced and does not reflect any amendments that may be subsequently adopted. If this bill passes third reading in the house of introduction, a bill summary that applies to the reengrossed version of this bill will be available at <http://leg.colorado.gov>.)

Section 1 of the bill creates the "CARE for Living Organ Donors Act" (act) to include benefits and recognition for living organ donors. The act includes:

- A list of provisions in current law, as well as in the bill, that may benefit a living organ donor;
- Certification of living organ donors by the department of

Shading denotes HOUSE amendment. Double underlining denotes SENATE amendment.
Capital letters or bold & italic numbers indicate new material to be added to existing law.
Dashes through the words or numbers indicate deletions from existing law.

public health and environment to allow living organ donors to verify their status as living organ donors, which may be required for a benefit or recognition;

- Authorization for a health-care provider to make a qualified payment to a certified living organ donor or an individual who will become a certified living organ donor for expenses associated with a living organ donation; and
- Before performing an organ donation recovery operation on a living organ donor donating an organ without an intended recipient, a requirement that a transplant center participate in a national-level organ voucher program or have its own internal organ voucher program that satisfies specified requirements.

Section 3 prohibits an employer from intimidating, threatening, coercing, discriminating, or retaliating against or taking an adverse action against an employee who is or becomes a living organ donor.

Section 5 designates April 11 each year as "Living Organ Donor Recognition Day".

Sections 6 and 7 create:

- The organ donation qualified payment tax credit, which allows a health-care provider that makes a qualified payment to a certified living organ donor for certain expenses related to organ donation to claim a refundable credit equal to the total amount of the qualified payment; and
- The living organ donor tax credit, which allows a certified living organ donor to claim a refundable credit equal to the total amount of qualified expenses the donor incurred in connection with an organ donation, up to \$40,000.

Sections 8 and 9 create a distinctive special license plate for living organ donors featuring the statement "Living Organ Donor".

Sections 2 and 4 of the bill make technical amendments to or relocate current law.

1 *Be it enacted by the General Assembly of the State of Colorado:*

2 **SECTION 1.** In Colorado Revised Statutes, **add with amended**
3 **and relocated provisions** article 59 to title 25 as follows:

4 **ARTICLE 59**

5 **Living Organ Donation**

6 **25-59-101. Short title.** THE SHORT TITLE OF THIS ARTICLE 59 IS

1 THE "COMPREHENSIVE ASSISTANCE, RECOGNITION, AND EMPOWERMENT
2 (CARE) FOR LIVING ORGAN DONORS ACT" OR "CARE FOR LIVING
3 ORGAN DONORS ACT".

4 **25-59-102. Legislative declaration.** (1) THE GENERAL ASSEMBLY
5 FINDS AND DECLARES THAT:

6 (a) THE EXTRAORDINARY GIFT OF LIVING ORGAN DONATION HAS
7 A TRANSFORMATIVE IMPACT ON A RECIPIENT'S LIFE, OFTEN PROVIDING A
8 REPRIEVE FROM EXHAUSTIVE MEDICAL TREATMENTS AND SIGNIFICANTLY
9 IMPROVING THE QUALITY AND LENGTH OF LIFE OF THE RECIPIENT;

10 (b) DESPITE THE COMMENDABLE RISE IN LIVING ORGAN
11 DONATIONS, A CRITICAL SHORTAGE REMAINS, WITH COUNTLESS
12 INDIVIDUALS ON TRANSPLANT WAITING LISTS. THIS SITUATION CAN BE
13 AMELIORATED BY FACILITATING THE DONATION PROCESS AND PROVIDING
14 ROBUST SUPPORT TO DONORS.

15 (c) LIVING ORGAN DONORS WILLINGLY ACCEPT THE PERSONAL AND
16 MEDICAL BURDENS ASSOCIATED WITH THE ORGAN DONATION PROCESS,
17 INCLUDING UNDERGOING COMPREHENSIVE AND INVASIVE MEDICAL
18 EVALUATIONS, FACING THE INHERENT RISKS OF SURGERIES, AND ENDURING
19 THE PHYSICAL AND EMOTIONAL CHALLENGES OF POSTOPERATIVE
20 RECOVERY;

21 (d) LIVING ORGAN DONORS MAY BE REQUIRED TO MAKE
22 SUBSTANTIAL FINANCIAL SACRIFICES, INCLUDING SUFFERING A LOSS OF
23 INCOME DURING RECOVERY, INCURRING EXPENSES FOR TRAVEL,
24 ACCOMMODATIONS, AND CHILD CARE OR ELDER CARE DURING
25 HOSPITALIZATION OR RECOVERY, AND FACING THE POTENTIAL FOR
26 LONG-TERM FINANCIAL IMPLICATIONS RELATED TO MEDICAL CARE;

27 (e) NOTWITHSTANDING THE WILLINGNESS OF DONORS TO

1 CONTRIBUTE TO THE PUBLIC GOOD, THE POTENTIAL FOR EMPLOYMENT
2 DISCRIMINATION AND RETALIATION POST-DONATION, INCLUDING JOB
3 INSECURITY, DEMOTIONS, OR UNWARRANTED DISCIPLINARY ACTIONS, CAN
4 BE A SIGNIFICANT DETERRENT TO PROSPECTIVE LIVING ORGAN DONORS;

5 (f) THERE ARE SIGNIFICANT SOCIETAL BENEFITS TO FACILITATING
6 LIVING ORGAN DONATION, WHICH NOT ONLY SAVES LIVES, BUT ALSO
7 REDUCES THE OVERALL HEALTH-CARE COSTS ASSOCIATED WITH
8 LONG-TERM TREATMENTS FOR END-STAGE ORGAN DISEASE, SUCH AS
9 DIALYSIS FOR KIDNEY FAILURE, THAT ARE OFTEN MORE COSTLY AND LESS
10 EFFECTIVE THAN TRANSPLANTATION;

11 (g) IT IS WITHIN THE POWER AND RESPONSIBILITY OF THE GENERAL
12 ASSEMBLY TO ENACT MEASURES THAT ALLEVIATE THE BURDENS BORNE BY
13 LIVING ORGAN DONORS AND TO ENSURE THAT THEY ARE NOT PENALIZED
14 OR PLACED AT A DISADVANTAGE FOR THEIR ALTRUISTIC ACTS;

15 (h) BY SUPPORTING LIVING ORGAN DONORS, COLORADO NOT ONLY
16 INVESTS IN THE HEALTH AND WELL-BEING OF ITS CITIZENS, BUT ALSO
17 FOSTERS A CULTURE OF GENEROSITY AND CIVIC RESPONSIBILITY,
18 PROMOTING THE WELFARE OF THE COMMUNITY AT LARGE; AND

19 (i) COLORADO'S COMMITMENT TO PROVIDING COMPREHENSIVE
20 SUPPORT, INCLUDING EMPLOYMENT PROTECTIONS AND THE REMOVAL OF
21 FINANCIAL BARRIERS, IN ADDITION TO OTHER EFFORTS THAT RECOGNIZE
22 A LIVING ORGAN DONOR'S PERSONAL AND FINANCIAL SACRIFICE,
23 EMPOWERS MORE COLORADANS TO CONSIDER THE NOBLE ACT OF LIVING
24 ORGAN DONATION.

25 (2) THE GENERAL ASSEMBLY FURTHER FINDS AND DECLARES THAT
26 THE ENACTMENT OF THE "CARE FOR LIVING ORGAN DONORS ACT" WILL
27 ADDRESS THE CRITICAL NEEDS OF LIVING ORGAN DONORS, PROVIDE

1 NECESSARY PROTECTIONS FOR LIVING ORGAN DONORS, REMOVE BARRIERS
2 TO LIVING ORGAN DONATION, AND HONOR THOSE INDIVIDUALS WHO
3 UNDERTAKE THIS GENEROUS ACT OF LIVING ORGAN DONATION THAT
4 ULTIMATELY BENEFITS SOCIETY BY INCREASING THE AVAILABILITY OF
5 ORGANS FOR TRANSPLANTATION AND AFFIRMING COLORADO'S
6 COMMITMENT TO THE HEALTH AND DIGNITY OF ITS RESIDENTS.

7 **25-59-103. Definitions.** AS USED IN THIS ARTICLE 59, UNLESS THE
8 CONTEXT OTHERWISE REQUIRES:

9 (1) "CERTIFIED LIVING ORGAN DONOR" MEANS A PERSON
10 CERTIFIED AS A LIVING ORGAN DONOR BY THE DEPARTMENT PURSUANT TO
11 SECTION 25-59-105.

12 (2) "DEPARTMENT" MEANS THE DEPARTMENT OF PUBLIC HEALTH
13 AND ENVIRONMENT.

14 (3) "HEALTH-CARE PROVIDER" MEANS A HOSPITAL OR OTHER
15 HEALTH FACILITY LICENSED OR CERTIFIED PURSUANT TO SECTION
16 25-1.5-103 (1)(a).

17 (4) "HEALTH-CARE SERVICES RELATED TO LIVING ORGAN
18 DONATION" MEANS AN ORGAN DONATION RECOVERY OPERATION AND ALL
19 SERVICES REQUIRED BEFORE AND AFTER THE OPERATION.

20 (5) "LIVING ORGAN DONATION" MEANS THE DONATION OF AN
21 ORGAN BY A LIVING ORGAN DONOR.

22 (6) "LIVING ORGAN DONOR" MEANS A LIVING INDIVIDUAL WHO
23 HAS DONATED ALL OR PART OF AN ORGAN.

24 (7) "MAJOR SURGERY" MEANS A:

25 (a) SURGICAL INTERVENTION THAT PENETRATES OR EXPOSES A
26 BODY CAVITY;

27 (b) PROCEDURE THAT HAS THE POTENTIAL FOR INDUCING

1 PERMANENT ANATOMIC OR PHYSIOLOGIC IMPAIRMENT; OR

2 (c) PROCEDURE ASSOCIATED WITH ORTHOPEDICS OR EXTENSIVE
3 TISSUE DISSECTION OR TRANSECTION.

4

5 (8) "NONDIRECTED LIVING ORGAN DONOR" MEANS A LIVING
6 ORGAN DONOR WHO DOES NOT HAVE AN INTENDED RECIPIENT OF THE
7 DONATED ORGAN AT THE TIME OF THE DONATION.

8 (9) "ORGAN" MEANS ALL OR PART OF A KIDNEY, A LUNG, THE
9 LIVER, THE PANCREAS, THE INTESTINE, OR ANY OTHER ORGAN THAT
10 REQUIRES MAJOR SURGERY TO BE DONATED AND THAT, WHEN DONATED,
11 MAY LEAD TO A LIFE-SAVING ORGAN DONATION, AS DETERMINED BY THE
12 DEPARTMENT.

13 (10) "ORGAN DONATION RECOVERY OPERATION" MEANS A
14 PROCEDURE TO RECOVER AN ORGAN FROM A LIVING ORGAN DONOR.

15 (11) "ORGAN VOUCHER PROGRAM" MEANS A PROGRAM, AS
16 DEFINED BY EACH ORGANIZATION OFFERING A PROGRAM, THAT ALLOWS
17 A NONDIRECTED LIVING ORGAN DONOR TO DESIGNATE INDIVIDUALS TO BE
18 VOUCHER HOLDERS WHO WILL BE PRIORITIZED FOR A VIABLE ORGAN
19 TRANSPLANT FROM ANOTHER NONDIRECTED LIVING ORGAN DONOR IF THE
20 VOUCHER HOLDER IS PLACED ON A TRANSPLANT WAITING LIST AND
21 ANOTHER VOUCHER HOLDER HAS NOT ALREADY REDEEMED A VOUCHER.

22

23 (12) "TRANSPLANT CENTER" MEANS A HEALTH-CARE PROVIDER
24 THAT PERFORMS ORGAN DONATION RECOVERY OPERATIONS OR
25 TRANSPLANTATION OF ORGANS RECOVERED FROM A LIVING ORGAN
26 DONOR.

27 **25-59-104. Organ donation - benefits and recognition -**

1 **legislative declaration.** (1) LIVING ORGAN DONORS MAY BENEFIT FROM
2 THE FOLLOWING:


3 (a) PURSUANT TO SECTION 8-2-132, A PROHIBITION AGAINST AN
4 EMPLOYER INTIMIDATING, THREATENING, COERCING, DISCRIMINATING, OR
5 RETALIATING AGAINST OR TAKING AN ADVERSE ACTION AGAINST AN
6 EMPLOYEE WHO IS OR BECOMES A LIVING ORGAN DONOR;

7 (b) PURSUANT TO SECTION 10-1-142, A PROHIBITION AGAINST AN
8 INSURER DENYING OR LIMITING COVERAGE OR INCREASING PREMIUMS FOR
9 A POLICY OR CONTRACT FOR LIFE INSURANCE, DISABILITY INCOME
10 INSURANCE, HEALTH INSURANCE, OR LONG-TERM CARE INSURANCE DUE
11 TO THE STATUS OF THE PERSON AS A LIVING ORGAN DONOR;

12 (c) PURSUANT TO SECTION 10-16-104 (24), MANDATORY
13 COVERAGE UNDER INDIVIDUAL AND GROUP HEALTH BENEFIT PLANS FOR
14 HEALTH-CARE SERVICES RELATED TO LIVING ORGAN DONATION;

15 (d) PURSUANT TO SECTION 24-11-117, THE ESTABLISHMENT OF
16 THE ELEVENTH DAY OF APRIL EACH YEAR AS "LIVING ORGAN DONOR
17 RECOGNITION DAY";

18 (e) PURSUANT TO SECTION 25-59-105, CERTIFICATION BY THE
19 DEPARTMENT THAT VERIFIES THAT AN INDIVIDUAL IS A LIVING ORGAN
20 DONOR, WHICH MAY BE REQUIRED FOR A BENEFIT OR RECOGNITION;

21 
22 (f) PURSUANT TO SECTION 25-59-106, A PROHIBITION AGAINST A
23 HEALTH-CARE PROVIDER BILLING OR CHARGING A LIVING ORGAN DONOR
24 FOR ANY COSTS ASSOCIATED WITH PROVIDING HEALTH-CARE SERVICES
25 RELATED TO LIVING ORGAN DONATION;

26 (g) PURSUANT TO SECTION 25-59-107, A REQUIREMENT THAT A
27 TRANSPLANT CENTER ADVISE A POTENTIAL NONDIRECTED LIVING ORGAN

1 DONOR, PRIOR TO PERFORMING AN ORGAN DONATION RECOVERY
2 OPERATION, THAT AN ORGAN VOUCHER PROGRAM, AS DEFINED BY EACH
3 ORGANIZATION OFFERING A PROGRAM, MAY BE AVAILABLE FOR THE
4 SPECIFIC ORGAN;

5
6 (h) PURSUANT TO SECTION 39-22-560, A TAX CREDIT FOR A
7 CERTIFIED LIVING ORGAN DONOR FOR INCURRING A QUALIFIED EXPENSE,
8 AS DEFINED IN SECTION 39-22-560 (2)(d), IN CONNECTION WITH AN ORGAN
9 DONATION RECOVERY OPERATION; AND

10 (i) PURSUANT TO SECTION 42-3-232, A DISTINCTIVE DONATE LIFE
11 SPECIAL LICENSE PLATE ISSUED TO A CERTIFIED LIVING ORGAN DONOR
12 THAT FEATURES THE STATEMENT "LIVING ORGAN DONOR".

13 (2) THE GENERAL ASSEMBLY FINDS AND DECLARES THAT NONE OF
14 THE BENEFITS DESCRIBED IN SUBSECTION (1) OF THIS SECTION ARE
15 VALUABLE CONSIDERATION, AS DEFINED IN 42 U.S.C. SEC. 274e, AS
16 AMENDED.

17 **25-59-105. Living organ donor certification - department**
18 **procedures.** (1) THE DEPARTMENT SHALL ISSUE A CERTIFICATE TO A
19 LIVING ORGAN DONOR THAT CERTIFIES THE LIVING ORGAN DONOR AS A
20 CERTIFIED LIVING ORGAN DONOR.

21 (2) THE DEPARTMENT SHALL DEVELOP POLICIES AND PROCEDURES
22 AS NECESSARY TO IMPLEMENT THIS SECTION.

23
24 **25-59-106. [Formerly 25-1.5-116 (1)] Costs associated with**
25 **living organ donation.** On and after January 1, 2022, a ~~hospital or other~~
26 ~~health facility licensed or certified pursuant to section 25-1.5-103 (1)~~
27 HEALTH-CARE PROVIDER shall not bill or charge a living organ donor for

1 any costs associated with providing the health-care services related to
2 living organ donation.

3 **25-59-107. Organ transplantation - transplant center -**
4 **required notice to nondirected living organ donors.** (1) PRIOR TO
5 CONDUCTING AN ORGAN DONATION RECOVERY OPERATION ON A
6 NONDIRECTED LIVING ORGAN DONOR, A TRANSPLANT CENTER SHALL
7 ADVISE THE POTENTIAL DONOR OF THE FOLLOWING INFORMATION:

8 (a) THAT THE TRANSPLANT CENTER OR ANOTHER TRANSPLANT
9 CENTER IN COLORADO HAS OR MAY HAVE AN ORGAN VOUCHER PROGRAM;
10 AND

11 (b) THAT A NATIONAL-LEVEL ORGAN VOUCHER PROGRAM EXISTS
12 OR MAY EXIST FOR THE ORGAN BEING DONATED.

13 (2) A TRANSPLANT CENTER SHALL ALSO PROVIDE INFORMATION TO
14 A NONDIRECTED LIVING ORGAN DONOR ABOUT THE LIVING ORGAN DONOR
15 TAX CREDIT CREATED IN SECTION 39-22-560.

16 **SECTION 2. Repeal of relocated and nonrelocated provisions**
17 **in this act.** In Colorado Revised Statutes, **repeal** 25-1.5-116; except that
18 25-1.5-116 (2) is not relocated.

19 **SECTION 3.** In Colorado Revised Statutes, **add** 8-2-132 as
20 follows:

21 **8-2-132. Prohibition on employers - living organ donation -**
22 **retaliation - adverse action - civil action - penalty for violation -**
23 **definitions.** (1) AS USED IN THIS SECTION, UNLESS THE CONTEXT
24 OTHERWISE REQUIRES:

25 (a) "ADVERSE ACTION" MEANS:

26 (I) DEMOTION; REASSIGNMENT TO A LOWER-RANKED POSITION OR
27 TO A POSITION WITH A LOWER LEVEL OF COMPENSATION; DECREASE IN

1 COMPENSATION LEVEL; DENIAL OF PROMOTION; REDUCTION IN WORKING
2 CONDITIONS OR PERKS, PRIVILEGES, LOCATION, OR STATUS; OR
3 TERMINATION OF EMPLOYMENT; OR

4 (II) ANY OTHER DECISION FOR EMPLOYMENT PURPOSES THAT
5 ADVERSELY AFFECTS AN EMPLOYEE THAT DOES NOT APPLY TO OTHER
6 SIMILARLY SITUATED EMPLOYEES OR IS APPLIED DIFFERENTLY TO AN
7 EMPLOYEE WHO IS A LIVING ORGAN DONOR.

8 (b) "EMPLOYEE" MEANS EVERY PERSON WHO MAY BE PERMITTED,
9 REQUIRED, OR DIRECTED BY ANY EMPLOYER IN CONSIDERATION OF DIRECT
10 OR INDIRECT GAIN OR PROFIT TO ENGAGE IN ANY EMPLOYMENT.

11 (c) "EMPLOYER" MEANS AN INDIVIDUAL OR ENTITY THAT:

12 (I) TRANSACTS BUSINESS IN COLORADO;

13 (II) AT ANY TIME, EMPLOYS ANOTHER PERSON TO PERFORM
14 SERVICES OF ANY NATURE; AND

15 (III) HAS CONTROL OF THE PAYMENT OF WAGES OR OTHER
16 COMPENSATION FOR SUCH SERVICES OR IS THE OFFICER, AGENT, OR
17 EMPLOYEE OF THE PERSON HAVING CONTROL OF THE PAYMENT OF WAGES
18 OR OTHER COMPENSATION FOR SUCH SERVICES.

19 (d) "LIVING ORGAN DONOR" HAS THE MEANING SET FORTH IN
20 SECTION 25-59-103 (6).

21 (e) "ORGAN DONATION RECOVERY OPERATION" HAS THE MEANING
22 SET FORTH IN SECTION 25-59-103 (10).

23 (f) "PROHIBITED PERIOD" MEANS:

24 (I) THE THIRTY-DAY PERIOD BEFORE AN EMPLOYEE'S ORGAN
25 DONATION RECOVERY OPERATION, WITH RESPECT TO EMPLOYEE ACTIONS
26 NECESSARY FOR A SUCCESSFUL ORGAN DONATION RECOVERY OPERATION,
27 AS DETERMINED BY A HEALTH-CARE PROVIDER PERFORMING OR

1 FACILITATING THE ORGAN DONATION RECOVERY OPERATION; AND

2 (II) THE NINETY-DAY PERIOD AFTER AN EMPLOYEE HAS AN ORGAN
3 DONATION RECOVERY OPERATION.

4 (2) AN EMPLOYER SHALL NOT INTIMIDATE, THREATEN, COERCE, OR
5 IN ANY MANNER DISCRIMINATE OR RETALIATE AGAINST OR TAKE ANY
6 ADVERSE ACTION AGAINST AN EMPLOYEE WHO IS OR BECOMES A LIVING
7 ORGAN DONOR.

8 (3) NOTHING IN THIS SECTION REQUIRES AN EMPLOYER TO ALLOW
9 A LIVING ORGAN DONOR TO TAKE ANY UNPAID LEAVE THAT THE LIVING
10 ORGAN DONOR HAS NOT ALREADY ACCRUED UNDER THE EMPLOYER'S
11 EXISTING POLICIES APPLICABLE TO SIMILARLY SITUATED EMPLOYEES OR
12 THAT IS NOT REQUIRED UNDER ANY OTHER APPLICABLE LAW.

13 (4) THERE IS A REBUTTABLE PRESUMPTION THAT AN EMPLOYER
14 HAS ENGAGED IN AN ACTION DESCRIBED IN SUBSECTION (2) OF THIS
15 SECTION IF THE ACTION IS TAKEN AGAINST AN EMPLOYEE DURING THE
16 PROHIBITED PERIOD. THE EMPLOYER MUST OVERCOME THE PRESUMPTION
17 BY CLEAR AND CONVINCING EVIDENCE THAT THE PROHIBITED ACT WAS
18 TAKEN FOR A LAWFUL REASON.

19 (5)(a) AN EMPLOYEE WHO ALLEGES A VIOLATION OF THIS SECTION
20 MAY FILE A CIVIL ACTION IN A COURT OF COMPETENT JURISDICTION
21 AGAINST THE EMPLOYER ALLEGED TO HAVE VIOLATED THIS SECTION TO
22 SEEK LEGAL AND EQUITABLE RELIEF AS APPROPRIATE TO REMEDY THE
23 VIOLATION, INCLUDING:

24 (I) BACK PAY;

25 (II) REINSTATEMENT OF EMPLOYMENT OR, IF REINSTATEMENT IS
26 NOT FEASIBLE, FRONT PAY;

27 (III) THE PAYMENT OF WAGES UNLAWFULLY WITHHELD,

1 INCLUDING INTEREST ON THOSE WAGES;

2 (IV) MONETARY PENALTIES;

3 (V) FINES;

4 (VI) INJUNCTIVE RELIEF; AND

5 (VII) ANY OTHER APPROPRIATE REMEDY.

6 (b) IF THE EMPLOYEE PREVAILS IN A CIVIL ACTION BROUGHT
7 PURSUANT TO THIS SECTION, THE COURT SHALL AWARD THE EMPLOYEE
8 REASONABLE ATTORNEY FEES AND COSTS.

9 (c) NOTHING IN THIS SECTION PRECLUDES AN EMPLOYEE FROM
10 ASSERTING ANY OTHER AVAILABLE STATUTORY OR COMMON-LAW CLAIMS.

11 **SECTION 4.** In Colorado Revised Statutes, 10-16-104, **amend**
12 (24)(a)(II) and (24)(b) as follows:

13 **10-16-104. Mandatory coverage provisions - definitions - rules**
14 **- applicability. (24) Living organ donation.** (a) (II) The health benefit
15 plan shall not impose any deductibles, copayments, coinsurance, benefit
16 maximums, waiting periods, or other limitations on coverage for ~~the~~
17 HEALTH-CARE SERVICES RELATED TO living organ donation.

18 (b) As used in this subsection (24):

19 (I) ~~"Health-care services"~~ "HEALTH-CARE SERVICES RELATED TO
20 LIVING ORGAN DONATION" means ~~a procedure to harvest an organ of a~~
21 ~~living organ donor~~ AN ORGAN DONATION RECOVERY OPERATION and all
22 services required before and after the ~~procedure~~ OPERATION.

23 (II) "Living organ donor" means a living ~~person~~ INDIVIDUAL who
24 has donated all or part of an organ.

25 (III) "ORGAN DONATION RECOVERY OPERATION" MEANS A
26 PROCEDURE TO RECOVER AN ORGAN FROM A LIVING ORGAN DONOR.

27 **SECTION 5.** In Colorado Revised Statutes, **add** 24-11-117 as

1 follows:

2 **24-11-117. Living Organ Donor Recognition Day.** THE
3 ELEVENTH DAY OF APRIL EACH YEAR IS KNOWN AS "LIVING ORGAN
4 DONOR RECOGNITION DAY". APPROPRIATE OBSERVANCE MAY BE HELD
5 BY THE PUBLIC AND IN ALL PUBLIC SCHOOLS OF THE STATE.

6 **SECTION 6.** In Colorado Revised Statutes, **add 39-22-560** 
7 as follows:

8 

9 **39-22-560. Living organ donor tax credit - tax preference**
10 **performance statement - legislative declaration - definitions - repeal.**

11 (1) (a) IN ACCORDANCE WITH SECTION 39-21-304 (1), WHICH REQUIRES
12 EACH BILL THAT CREATES A NEW TAX EXPENDITURE TO INCLUDE A TAX
13 PREFERENCE PERFORMANCE STATEMENT AS PART OF A STATUTORY
14 LEGISLATIVE DECLARATION, THE GENERAL ASSEMBLY FINDS AND
15 DECLARES THAT THE PURPOSE OF THE TAX CREDIT PROVIDED IN THIS
16 SECTION IS TO PROVIDE TAX RELIEF TO CERTAIN INDIVIDUALS,
17 SPECIFICALLY CERTIFIED LIVING ORGAN DONORS, WHO INCUR COSTS IN
18 CONNECTION WITH AN ORGAN DONATION RECOVERY OPERATION IN ORDER
19 TO FACILITATE INDIVIDUALS BECOMING LIVING ORGAN DONORS FOR
20 PURPOSES OF ADDRESSING SHORTAGES IN LIVING ORGAN DONATIONS.

21 (b) THE GENERAL ASSEMBLY AND THE STATE AUDITOR SHALL
22 MEASURE THE EFFECTIVENESS OF THE CREDIT IN ACHIEVING THE PURPOSE
23 SPECIFIED IN SUBSECTION (1)(a) OF THIS SECTION BASED ON THE
24 INFORMATION REQUIRED TO BE MAINTAINED BY AND REPORTED TO THE
25 STATE AUDITOR BY THE DEPARTMENT PURSUANT TO SUBSECTION (6) OF
26 THIS SECTION.

27 (2) AS USED IN THIS SECTION, UNLESS THE CONTEXT OTHERWISE

1 REQUIRES:

2 (a) "CERTIFIED LIVING ORGAN DONOR" HAS THE SAME MEANING
3 AS IN SECTION 25-59-103 (1).

4 (b) "DEPARTMENT" MEANS THE DEPARTMENT OF REVENUE.

5 (c) "ORGAN DONATION RECOVERY OPERATION" HAS THE SAME
6 MEANING AS IN SECTION 25-59-103 (10).

7 (d) (I) "QUALIFIED EXPENSE" MEANS AN EXPENSE INCURRED BY A
8 CERTIFIED LIVING ORGAN DONOR THAT IS REASONABLY ASSOCIATED WITH
9 AN ORGAN DONATION RECOVERY OPERATION INCLUDING LOST WAGES AND
10 TRAVEL AND LODGING EXPENSES FOR THE DONOR AND INDIVIDUALS
11 ACCOMPANYING THE DONOR.

12 (II) "QUALIFIED EXPENSE" DOES NOT INCLUDE ANY EXPENSES
13 THAT QUALIFY AS VALUABLE CONSIDERATION IN ACCORDANCE WITH 42
14 U.S.C. SEC. 274e, AS AMENDED.

15 (3) (a) EXCEPT AS OTHERWISE PROVIDED IN SUBSECTION (3)(b)
16 OF THIS SECTION, FOR INCOME TAX YEARS COMMENCING ON OR AFTER
17 JANUARY 1, 2024, BUT BEFORE JANUARY 1, 2033, A CERTIFIED LIVING
18 ORGAN DONOR WHO IS A RESIDENT INDIVIDUAL IS ALLOWED A CREDIT
19 AGAINST THE TAX IMPOSED PURSUANT TO THIS ARTICLE 22 IN AN AMOUNT
20 EQUAL TO TEN THOUSAND DOLLARS FOR INCURRING A QUALIFIED
21 EXPENSE.

22 (b) A TAXPAYER SHALL NOT CLAIM A CREDIT PURSUANT TO THIS
23 SECTION, IF ANY CHARACTERISTIC OF THE RELEVANT ORGAN DONOR
24 RECOVERY OPERATION, ORGAN DONOR RECIPIENT, OR THE CREDIT ITSELF
25 COULD IMPOSE LEGAL LIABILITY ON ANY PERSON INVOLVED IN THE
26 RELEVANT ORGAN DONATION RECOVERY OPERATION.

27 (4) THE DEPARTMENT SHALL DEVELOP STANDARDS AS NECESSARY

1 TO IMPLEMENT THIS SECTION.

2 (5) IF A CREDIT AUTHORIZED BY THIS SECTION EXCEEDS THE
3 INCOME TAX DUE ON THE INCOME OF THE CERTIFIED LIVING ORGAN DONOR
4 FOR THE TAXABLE YEAR, THE EXCESS CREDIT MAY NOT BE CARRIED
5 FORWARD AND MUST BE REFUNDED TO THE CERTIFIED LIVING ORGAN
6 DONOR.

7 (6) PURSUANT TO SECTION 39-21-304 (3), AND FOR THE PURPOSE
8 OF PROVIDING DATA THAT ALLOWS THE EFFECTIVENESS OF THE TAX
9 CREDIT ALLOWED PURSUANT TO THIS SECTION TO BE MEASURED, THE
10 DEPARTMENT, ON OR BEFORE JANUARY 1, 2025, AND ON OR BEFORE
11 JANUARY 1 OF EACH YEAR THEREAFTER THROUGH JANUARY 1, 2034,
12 SHALL PROVIDE TO THE STATE AUDITOR, FOR CONSIDERATION DURING THE
13 STATE AUDITOR'S EVALUATION OF THIS TAX EXPENDITURE PURSUANT TO
14 SECTION 39-21-305, INFORMATION THAT DETAILS THE NUMBER OF
15 CERTIFIED LIVING ORGAN DONORS WHO CLAIMED THE CREDIT AND THE
16 TOTAL AMOUNT OF THE CREDITS ALLOWED UNDER THIS SECTION TO
17 CERTIFIED LIVING ORGAN DONORS.

18 (7) THE GENERAL ASSEMBLY FINDS AND DECLARES THAT THE TAX
19 CREDIT ISSUED PURSUANT TO THIS SECTION IS NOT VALUABLE
20 CONSIDERATION FOR THE PURPOSE OF 42 U.S.C. SEC. 274e, AS AMENDED.
21 LIVING ORGAN DONORS TYPICALLY INCUR EXPENSES REASONABLY
22 ASSOCIATED WITH AN ORGAN DONATION RECOVERY OPERATION IN EXCESS
23 OF TEN THOUSAND DOLLARS, AND THE TAX CREDIT ISSUED PURSUANT TO
24 THIS SECTION ACCORDINGLY COVERS EXPENSES INCURRED BY THE
25 CERTIFIED LIVING ORGAN DONOR.

26 (8) NOTWITHSTANDING ANY LAW TO THE CONTRARY, A TAXPAYER
27 WHO CLAIMS A TAX CREDIT PURSUANT TO THIS SECTION MAY ALSO

1 **RECEIVE DIRECT REIMBURSEMENT FOR ANY QUALIFIED EXPENSE.**

2 (9) THIS SECTION IS REPEALED, EFFECTIVE DECEMBER 31, 2038.

3 **SECTION 7.** In Colorado Revised Statutes, 39-22-629, **amend**

4 (1)(a) as follows:

5 **39-22-629. Advance payments of income tax credits -**
6 **definitions.** (1) As used in this section, unless the context otherwise
7 requires:

8 (a) "Applicable credit" means the credits allowed in sections
9 39-22-516.7, 39-22-516.8, ~~and~~ 39-22-555, AND 39-22-560.

10 **SECTION 8.** In Colorado Revised Statutes, 42-3-232, **add** (3.5)
11 as follows:

12 **42-3-232. Special plates - donate life.** (3.5) BEGINNING ON
13 JANUARY 1, 2025, OR WHEN THE DEPARTMENT IS ABLE TO ISSUE THE
14 PLATES, A PERSON SHALL BE ISSUED A DONATE LIFE SPECIAL LICENSE
15 PLATE WITH THE DISTINCTIVE SLOGAN "LIVING ORGAN DONOR" IF THE
16 PERSON PROVIDES TO THE DEPARTMENT A CERTIFICATION FROM THE
17 DEPARTMENT OF PUBLIC HEALTH AND ENVIRONMENT, ISSUED PURSUANT
18 TO SECTION 25-59-105, CERTIFYING THAT THE INDIVIDUAL IS A CERTIFIED
19 LIVING ORGAN DONOR. ■ ■

20 **SECTION 9. Safety clause.** The general assembly finds,
21 determines, and declares that this act is necessary for the immediate
22 preservation of the public peace, health, or safety or for appropriations
23 for the support and maintenance of the departments of the state and state
24 institutions.