



Sen. Julie A. Morrison

Filed: 3/19/2019

10100SB0068sam002

LRB101 04743 HLH 58120 a

1 AMENDMENT TO SENATE BILL 68

2 AMENDMENT NO. _____. Amend Senate Bill 68 on page 7, by
3 replacing lines 8 through 26 with the following:

4 "(i) If a private employer grants all of its employees the
5 option of taking a paid leave of absence of at least 30 days
6 for the purpose of serving as an organ donor or bone marrow
7 donor, then the private employer may take a credit against the
8 payments due under this Section in an amount equal to the
9 amount withheld under this Section with respect to wages paid
10 while the employee is on organ donation leave, not to exceed
11 \$20,833.33 for each employee who takes organ donation leave. To
12 be eligible for the credit, such a leave of absence must be
13 taken without loss of pay, vacation time, compensatory time,
14 personal days, or sick time for at least the first 30 days of
15 the leave of absence. The private employer shall adopt rules
16 governing organ donation leave, including rules that (i)
17 establish conditions and procedures for requesting and
18 approving leave and (ii) require medical documentation of the

1 proposed organ or bone marrow donation before leave is approved
2 by the private employer. A private employer must provide, in
3 the manner required by the Department, documentation from the
4 employee's medical provider, which the private employer
5 receives from the employee, that verifies the employee's organ
6 donation. The private employer must also provide, in the manner
7 required by the Department, documentation that shows that a
8 qualifying organ donor leave policy was in place and offered to
9 all qualifying employees at the time the leave was taken. For
10 the private employer to receive the tax credit, the employee
11 taking organ donor leave must allow for the applicable medical
12 records to be disclosed to the Department. If the private
13 employer cannot provide the required documentation to the
14 Department, then the private employer is ineligible for the
15 credit under this Section. A private employer must also
16 provide, in the form required by the Department, any additional
17 documentation or information required by the Department to
18 administer the credit under this Section. The credit under this
19 subsection (i) shall be taken within one year after the date
20 upon which the organ donation leave begins. If the leave taken
21 spans into a second tax year, the employer qualifies for the
22 allowable credit in the later of the 2 years. If the amount of
23 credit exceeds the tax liability for the year, the excess may
24 be carried and applied to the tax liability for the 3 taxable
25 years following the excess credit year. The tax credit shall be
26 applied to the earliest year for which there is a tax

1 liability. If there are credits for more than one year that are
2 available to offset liability, the earlier credit shall be
3 applied first."; and

4 on page 8, immediately below line 8, by inserting the
5 following:

6 "Department" means the Department of Revenue.".