

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 124 Session of 2025

INTRODUCED BY CULVER, L. WILLIAMS, MASTRIANO, FONTANA, BROWN, KANE, SCHWANK, COSTA, J. WARD, KEARNEY AND MILLER, JANUARY 22, 2025

REFERRED TO FINANCE, JANUARY 22, 2025

AN ACT

1 Amending the act of March 4, 1971 (P.L.6, No.2), entitled "An
 2 act relating to tax reform and State taxation by codifying
 3 and enumerating certain subjects of taxation and imposing
 4 taxes thereon; providing procedures for the payment,
 5 collection, administration and enforcement thereof; providing
 6 for tax credits in certain cases; conferring powers and
 7 imposing duties upon the Department of Revenue, certain
 8 employers, fiduciaries, individuals, persons, corporations
 9 and other entities; prescribing crimes, offenses and
 10 penalties," in personal income tax, further providing for
 11 classes of income.

12 The General Assembly of the Commonwealth of Pennsylvania
 13 hereby enacts as follows:

14 Section 1. Section 303 of the act of March 4, 1971 (P.L.6,
 15 No.2), known as the Tax Reform Code of 1971, is amended by
 16 adding a subsection to read:

17 Section 303. Classes of Income.--* * *

18 (a.13) The following shall apply:

19 (1) When calculating taxable income on the annual personal
 20 income tax return, a taxpayer may deduct an amount not to exceed
 21 ten thousand dollars (\$10,000) if, while living, the taxpayer or
 22 the taxpayer's dependent donates one or more of his or her human

1 organs to another human being for human organ transplantation
2 and incurs any of the following unreimbursed expenses which are
3 related to the organ donation:

4 (i) Travel expenses.

5 (ii) Lodging expenses.

6 (iii) Lost wages.

7 (iv) Medical expenses.

8 (2) Subject to the restriction under paragraph (1), the
9 taxpayer may only deduct an amount equal to the unreimbursed
10 expenses incurred by the taxpayer under paragraph (1). The
11 deduction may not result in taxable income being less than zero.

12 (3) A deduction under this subsection may only be claimed in
13 the taxable year in which the human organ transplantation
14 occurred. A taxpayer may claim the deduction under this
15 subsection only one time during the taxpayer's lifetime.

16 (4) As used in this subsection, the term "human organ" means
17 all or part of a liver, pancreas, kidney, intestine, lung or
18 bone marrow.

19 * * *

20 Section 2. The addition of section 303(a.13) of the act
21 shall apply to tax years beginning after December 31, 2024.

22 Section 3. This act shall take effect immediately.