

AN ACT

IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

*Codification
District of
Columbia
Official Code*

2001 Edition

2007 Winter
Supp.

West Group
Publisher

To amend Title 47 of the District of Columbia Official Code to provide a credit for a taxpayer that allows an employee up to 30 days paid leave to serve as an organ donor and up to 7 days paid leave to serve as a bone marrow donor without loss or reduction in any medical, personal, credit for time of service, or other paid leave provided.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this act may be cited as the “Organ and Bone Marrow Donor Act of 2006”.

Sec. 2. Chapter 18 of Title 47 of the District of Columbia Official Code is amended as follows:

(a) The table of contents for Chapter 18 is amended as follows:

(1) Add the phrase “47-1807.08. Tax credit for corporations that provide an employee paid leave to serve as an organ or bone marrow donor.” after the phrase “47-1807.07. Employer-assisted home purchase tax credit.”

(2) Add the phrase “47-1808.08. Tax credit for unincorporated businesses that provide an employee paid leave to serve as an organ or bone marrow donor.” after the phrase “47-1808.07. Tax credit.”

(b) A new section 47-1807.08 is added to read as follows:

“§ 47-1807.08. Tax credit for corporations that provide an employee paid leave to serve as an organ or bone marrow donor.

“(a) For the purposes of this section, the term “donor” means an individual who makes a gift of an organ, including eyes, or bone marrow.

“(b)(1) If in addition to any medical, personal, or other paid leave, including credit for time of service, provided by a corporation, the corporation provides an employee a paid leave of absence to serve as an organ or bone marrow donor, the corporation may claim a nonrefundable credit equal to 25% of the regular salary paid during the taxable year for the leave of absence, not to exceed 30 days for an organ donation and 7 days for a bone marrow donation.

“(2) If the corporation elects to claim the credit, an amount equal to the salary or wages upon which the 25% credit is computed shall not be allowed as a deduction.

New
§ 47-1807.08

“(3) The credit shall not reduce the minimum tax liability of \$100 under 47-1807.02(b).

“(c) This section shall not apply if the employee is eligible for leave under the Family and Medical Leave Act of 1993, approved February 5, 1993 (107 Stat. 6; 29 U.S.C. § 2601 *et seq.*).

“(d) The Chief Financial Officer or his delegate shall promulgate regulations as may be necessary and appropriate to carry out provisions of this section.”.

(c) A new section 47-1808.08 is added to read as follows:

“§ 47-1808.08. Tax credit for unincorporated businesses that provide an employee paid leave to serve as an organ or bone marrow donor.

“(a) For the purposes of this section, the term “donor” means an individual who makes a gift of an organ, including eyes, or bone marrow.

“(b)(1) If in addition to any medical, personal, or other paid leave, including credit for time of service, provided by an unincorporated business, the unincorporated business provides an employee a paid leave of absence to serve as an organ or bone marrow donor, the unincorporated business may claim a credit equal to 25% of the regular salary or wages to the employee paid during the taxable year for that leave of absence, not to exceed 30 days for an organ donation and 7 days for a bone marrow donation.

“(2) If the unincorporated business elects to claim the credit, an amount equal to the salary or wages upon which the 25% credit is computed shall not be allowed as a deduction.

“(3) The credit shall not reduce the minimum tax liability of \$100 under 47-1808.03(b).

“(c) This section shall not apply if the employee is eligible for leave under the Family and Medical Leave Act of 1993, approved February 5, 1993 (107 Stat. 6; 29 U.S.C. § 2601 *et seq.*).

“(d) The Chief Financial Officer or his delegate shall promulgate regulations as may be necessary and appropriate to carry out provisions of this section.”.

Sec. 3. Applicability.

(a) The Chief Financial Officer shall include the fiscal effect of the legislation in its next revised quarterly revenue estimate.

(b) Section 2 shall not take effect unless the fiscal effect of the legislation is funded in a revised quarterly revenue estimate of the Chief Financial Officer in an amount sufficient to account for its fiscal effect.

Sec. 4. Fiscal impact statement.

The Council adopts the fiscal impact statement in the committee report as the fiscal impact statement required by section 602(c)(3) of the District of Columbia Home Rule Act, approved December 24, 1973 (87 Stat. 813; D.C. Official Code § 1-206.02(c)(3)).

ENROLLED ORIGINAL

Sec. 5. Effective date.

This act shall take effect following approval by the Mayor (or in the event of veto by the Mayor, action by the Council to override the veto), a 30-day period of Congressional review as provided in section 602(c)(3) of the District of Columbia Home Rule Act, approved December 24, 1973 (87 Stat. 813; D.C. Official Code § 1-206.02(c)(1)).

Chairman
Council of the District of Columbia

Mayor
District of Columbia