

119TH CONGRESS
1ST SESSION

H. R. 2687

To amend the Internal Revenue Code of 1986 to provide a refundable tax credit for non-directed living kidney donations.

IN THE HOUSE OF REPRESENTATIVES

APRIL 7, 2025

Ms. MALLIOTAKIS (for herself and Mr. HARDER of California) introduced the following bill; which was referred to the Committee on Ways and Means, and in addition to the Committee on Energy and Commerce, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned

A BILL

To amend the Internal Revenue Code of 1986 to provide a refundable tax credit for non-directed living kidney donations.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “End Kidney Deaths
5 Act”.

1 **SEC. 2. CREDIT FOR NON-DIRECTED LIVING KIDNEY DONA-**
2 **TIONS.**

3 (a) IN GENERAL.—Subpart C of part IV of sub-
4 chapter A of chapter 1 of the Internal Revenue Code of
5 1986 is amended by inserting after section 36B the fol-
6 lowing new section:

7 **“SEC. 36C. CREDIT FOR NON-DIRECTED LIVING KIDNEY DO-**
8 **NATIONS.**

9 “(a) IN GENERAL.—In the case of an individual who
10 makes a qualified non-directed living kidney donation dur-
11 ing any taxable year, there shall be allowed as a credit
12 against the tax imposed by this subtitle an amount equal
13 to \$10,000 for such taxable year and each of the 4 suc-
14 ceeding taxable years.

15 “(b) QUALIFIED NON-DIRECTED LIVING KIDNEY
16 DONATION.—For purposes of this section, the term ‘quali-
17 fied non-directed living kidney donation’ means, with re-
18 spect to any individual, the donation of a kidney of such
19 individual for the purpose of transplanting such kidney
20 into another individual if—

21 “(1) the removal of kidney from such individual
22 is during the life of such individual, and

23 “(2) such individual does not know (at the time
24 of such removal) the identity of—

25 “(A) the individual into whom such kidney
26 is to be transplanted, or

1 “(B) any other individual into whom any
2 organ will be transplanted in connection with
3 the donation of such kidney.

4 “(c) SPECIAL RULES.—

5 “(1) ACCELERATION OF CREDIT IN CASE OF
6 DEATH.—In the case of the death of any individual
7 during a taxable year for which a credit is allowed
8 under subsection (a) to such individual, the amount
9 of such credit for such taxable year shall be equal
10 to the excess of \$50,000 over the aggregate amount
11 of credits allowed to such individual under this sec-
12 tion for all prior taxable years.

13 “(2) DETERMINATION OF DATE OF DONA-
14 TION.—For purposes of this section, a qualified non-
15 directed living kidney donation shall be treated as
16 made on the date on which the kidney is removed
17 from the individual making such donation.

18 “(d) TERMINATION.—No credit shall be allowed
19 under this section with respect to any qualified non-di-
20 rected living kidney donation after December 31, 2036.”.

21 (b) CONFORMING AMENDMENTS.—

22 (1) Section 6211(b)(4)(A) of the Internal Rev-
23 enue Code of 1986 is amended by inserting “36C,”
24 after “36B,”.

1 (2) Paragraph (2) of section 1324(b) of title
2 31, United States Code, is amended by inserting
3 “36C,” after “36B,”.

4 (3) The table of sections for subpart C of part
5 IV of subchapter A of chapter 1 of the Internal Rev-
6 enue Code of 1986 is amended by inserting after the
7 item relating to section 36B the following new item:
 “Sec. 36C. Credit for non-directed living kidney donations.”.

8 (c) EFFECTIVE DATE.—The amendments made by
9 this section shall apply to kidneys removed after December
10 31, 2026.

11 (d) COORDINATION WITH PROHIBITION ON ORGAN
12 PURCHASES.—Section 301 of the National Organ Trans-
13 plant Act (42 U.S.C. 274(e)) is amended by adding at the
14 end the following new subsection:

15 “(d) TREATMENT OF TAX CREDIT FOR NON-DI-
16 RECTED LIVING KIDNEY DONATIONS.—The credit al-
17 lowed under section 36C of the Internal Revenue Code of
18 1986 (relating to credit for non-directed living kidney do-
19 nations) shall not be treated as valuable consideration for
20 purposes of this section.”.

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