

House Bill 275 (AS PASSED HOUSE AND SENATE)

By: Representatives McDonald of the 26th, Hatchett of the 150th, Powell of the 32nd, Collins of the 68th, Smyre of the 135th, and others

A BILL TO BE ENTITLED
AN ACT

1 To amend Title 33 of the Official Code of Georgia Annotated, relating to insurance, so as to
2 prohibit insurers from cancelling, modifying coverage, refusing to issue, or refusing to renew
3 life insurance policies solely because the applicant or insured donated a liver, pancreas,
4 kidney, intestine, lung, or bone marrow; to amend Code Section 48-7-27 of the Official Code
5 of Georgia Annotated, relating to computation of state taxable net income, so as to revise an
6 income tax deduction based on a taxpayer's living donation of all or part of his or her liver,
7 pancreas, kidney, intestine, lung, or bone marrow; to provide for related matters; to provide
8 for an effective date and applicability; to repeal conflicting laws; and for other purposes.

9 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA

10 **SECTION 1.**

11 This Act shall be known and may be cited as the "Giving the Gift of Life Act."

12 **SECTION 2.**

13 Title 33 of the Official Code of Georgia Annotated, relating to insurance, is amended in Code
14 Section 33-6-5, relating to other unfair methods of competition and unfair or deceptive acts
15 or practices in the business of insurance, by adding a new paragraph to read as follows:

16 “(8.1) No insurance company shall cancel, modify coverage, refuse to issue, or refuse to
17 renew any life insurance policy solely because the applicant or insured, acting as a living
18 organ donor, donated all or part of a liver, pancreas, kidney, intestine, lung, or bone
19 marrow, provided that this paragraph shall not be interpreted to modify any other
20 provision of this title relating to the cancellation, modification, issuance, or renewal of
21 any insurance policy or contract.”

22 **SECTION 3.**

23 Code Section 48-7-27 of the Official Code of Georgia Annotated, relating to computation of
24 state taxable net income, is amended by revising subparagraph (a)(13)(A) as follows:

25 “(13)(A) An amount equal to the actual amount expended for organ donation expenses
26 not to exceed the amount of ~~\$10,000.00~~ \$25,000.00 incurred in accordance with the
27 'National Organ Procurement Act.’”

28 **SECTION 4.**

29 This Act shall become effective on July 1, 2022, and shall be applicable to taxable years
30 beginning on or after such date.

31 **SECTION 5.**

32 All laws and parts of laws in conflict with this Act are repealed.