



**THE OHIO STATE UNIVERSITY**

**WEXNER MEDICAL CENTER**

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Testimony before the Ohio House Ways & Means Committee  
Supporting House Bill 399  
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Chairman Roemer, Vice Chairman Lorenz, Ranking Member Troy, and members of the House Ways and Means Committee, thank you for the opportunity to provide written proponent testimony in support of House Bill 399, which amends an existing tax deduction for organ donors and creates an income tax credit for employers offering paid organ donation leave benefits.

One of the nation's leading academic health centers, The Ohio State University Wexner Medical Center offers health care services in virtually every specialty and subspecialty in medicine. Thousands of patients come to us each month for treatments and services they can't find anywhere else. Providing access to health care information is central to our research, education and patient care mission. At Ohio State Wexner Medical Center, we're dedicated to improving health in Ohio and across the world through innovation in research, education and patient care.

Since our first organ transplant in 1967, our team of experts at Ohio State Wexner Medical Center Comprehensive Transplant Center continue to drive innovation through advanced research and excellent patient care. As central Ohio's only adult comprehensive transplant center and one of the largest transplant programs in the country, we currently perform an average of nearly 600 solid organ transplants annually for a total of nearly 13,000 since the beginning of the program.

Nationwide, the demand for organs from deceased donors far exceeds supply. In the United States, the two organs in the greatest need are kidneys and livers. By current United Network for Organ Sharing (UNOS) standards, over 95,000 patients in the United States need a kidney transplant, and nearly 10,000 need a liver transplant. But in 2021, only 19,762 kidneys and 8,665 livers were transplanted from deceased donors. With the vast shortage of organs, those in need of a kidney or liver transplant have another option — to receive a transplant from a living donor. Kidney transplants from living donors have overall better outcomes, are able to be planned/scheduled electively, reduce the time and expense of dialysis for patients, and allow them to return to productive lives more quickly.

The first living kidney donation in the United States — in which a healthy person donates one of their kidneys to a recipient — happened in 1954. While initially experimental, living kidney donation now makes up a third of all kidney transplants in the nation. But it wasn't until the breakthrough of laparoscopic donor surgery (performed at Ohio State since 1999) that living kidney donation really expanded. Kidney transplants from living donors have overall better outcomes, can be planned/scheduled

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On the other hand, living liver donation is a relatively newer procedure, first occurring in the United States in 1989. At Ohio State, we performed our first living liver donor transplant in 2018, and now with the help of imaging software and 3D modeling technologies, have a highly accurate understanding of donor and recipient anatomy to make these surgeries routinely successful.

House Bill 399 provides an opportunity to support efforts to encourage more living organ donation. The bill would create a new nonrefundable tax credit for qualifying employers that provide leave benefits to their employees who serve as living organ donors, in connection with the donation of all or part of a liver, pancreas, kidney, intestine, lung, or bone marrow.

The Ohio State University recognizes the importance of supporting faculty and staff as they balance career, personal and family life. As part of the total rewards package, the university provides paid time off and unpaid leave options for eligible faculty and staff with a paid time off benefit when donating an organ or bone marrow. This tax credit will hopefully inspire more employers to provide donor-related leave benefits. If more employers offer these benefits to their employees, it will increase the number of individuals willing to donate, which ultimately will increase the supply of available organs that can be used to help those on the wait list for an organ transplant.

We appreciate the opportunity to share our support for this important legislation.