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Finance

Energy

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Thomas Hall  
State Representative

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Rep. Hall HB 122 Sponsor Testimony

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Chair Blessing, Vice Chair Roegner, and Ranking Member DeMora, and members of the Senate Ways and Means Committee, thank you for giving Representative Lampton and me the opportunity to provide sponsor testimony on House Bill 122.

According to the Organ Procurement and Transplantation Network, there are currently over 100,000 individuals nationwide and almost 3,000 Ohioans waiting for lifesaving organ transplants. Of those 3,000 Ohioans on an organ transplant waiting list, there are more than 1,900 waiting for a life-saving kidney transplant, but there are simply not enough transplantable kidneys available to meet the demand.

Living organ donation offers a solution to the transplantable kidney shortage. The decision to become a living organ donor is deeply personal and challenging, involving many hurdles, but organ donation is the most cost-effective treatment for end-stage renal failure and countless other life threatening conditions.

If signed into law, HB 122 will serve as a powerful tool to incentivize employers to offer paid leave to organ donors, thus encouraging organ donations, increasing the pool of available organs for transplantation, and saving lives. Eligible organ donations under HB 122 include all or part of a liver, pancreas, kidney, intestine, lung, or bone marrow, as long as the organ donation is in accordance with the National Organ Transplant Act, a federal law that sets the standards and procedure for living organ donation.

HB 122 will create a new income tax credit for “qualifying employers” who provide paid leave to an employee who makes an organ donation and is on leave for a medically necessary period of time following a living organ donation, provided that the compensation paid to the employee as a donation leave benefit is

equal to the compensation the employee would have received if the employee had been working as usual. This credit to the employer is a reduction in the tax owed.

The credit available per employee and per donation equals the amount of donation leave benefits paid, or, \$300 per day of leave, whichever is less, with a maximum of 30 days of leave benefits permitted. That comes to a maximum credit of \$9,000 per employee per donation. Additionally, the amount of a qualifying employer's credit-eligible donation leave benefits may not exceed \$54,000 per taxable year.

HB 122 also requires the Ohio Tax Commissioner to issue an annual report, including information about the paid donor leave credit in the preceding year, to the chairs of the main Ohio Senate and Ohio House committees dealing with taxation, to give the legislature some oversight of the organ donor tax credit program.

By reducing barriers to living organ donation, we can achieve long-term financial benefits for Ohio, improve healthcare outcomes for those afflicted and return patients into the workforce, and, most importantly, enhance patients' quality of life. We are happy to answer any questions from the Committee.