	Stricken language would be deleted from and underlined language would be added to the law as it existed prior to this session of the General Assembly. Act 2235 of the Regular Session
1	State of Arkansas As Engrossed: H4/1/05
2	85th General Assembly A Bill
3	Regular Session, 2005 HOUSE BILL 2779
4	
5	By: Representatives Harris, Elliott
6	
7	
8	For An Act To Be Entitled
9	AN ACT TO REQUIRE PRIVATE EMPLOYERS TO PROVIDE AN
10	UNPAID LEAVE OF ABSENCE FOR EMPLOYEES DURING
11	TESTING FOR, DONATION OF, AND RECOVERY FROM ORGAN
12	DONATION; TO PROVIDE AN INCOME TAX CREDIT FOR
13	EMPLOYERS ELECTING TO PAY THE WAGES OF THE
14	EMPLOYEE ON ORGAN DONATION LEAVE; AND FOR OTHER
15	PURPOSES.
16	
17	Subtitle
18	REQUIRES PRIVATE EMPLOYERS TO PROVIDE AN
19	UNPAID LEAVE OF ABSENCE FOR EMPLOYEES
20	DURING TESTING FOR, DONATIONS OF, AND
21	RECOVERY FROM ORGAN DONATION.
22	
23	
24	BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
25	
26	SECTION 1. <u>Private employers - Leave for bone marrow or organ</u>
27	<u>donation — Withholding tax credit.</u>
28	(a) As used in this section:
29	(1) "Bone marrow donor" means a person from whose body bone
30	marrow is taken to be transferred to the body of another person;
31	(2) "Organ" means a human organ that is capable of being
32	transferred from the body of a person to the body of another person,
33	<u>including eyes;</u>
34	(3) "Organ donor" means a person from whose body an organ is
35	taken to be transferred to the body of another person; and



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1	(4)(A) "Private employer" means a sole proprietor, corporation,
2	partnership, limited liability company, or other entity with one (1) or more
3	employees.
4	(B) "Private employer" does not include a municipality,
5	county, state agency, institution of higher education, or other public
6	<u>employer.</u>
7	(b)(1) In addition to any medical, personal, or other paid leave
8	provided by the employer, a private employer shall grant an employee an
9	unpaid leave of absence to allow the employee to serve as an organ donor or a
10	bone marrow donor if the employee requests a leave of absence in writing.
11	(2) The length of the leave of absence shall be equal to the
12	time requested by the employee or ninety days (90), whichever is less.
13	(3) A private employer may grant a paid or unpaid leave of
14	absence for a length of time greater than ninety days (90).
15	(c)(l) If a private employer agrees to pay the employee's regular
16	salary or wages during the leave of absence required under subsection (b) of
17	this section, then the private employer is entitled to a credit against the
18	private employer's Arkansas withholding tax liability.
19	(2)(A) The amount of the credit provided in subdivision (c)(1)
20	of this section shall be equal to twenty-five percent (25%) of the regular
21	salary or wages paid to the employee while the employee was on a leave of
22	absence required under subsection (b) of this section.
23	(B) However, if the private employer grants the employee a
24	leave of absence greater than ninety (90) days, the credit provided under
25	this subsection (c) shall be limited to the regular salary or wages paid
26	during the first ninety (90) days of the leave of absence.
27	(3) The credit shall be taken within one (1) year of the date
28	upon which the leave required under subdivision (b) of this section begins.
29	(d) This section shall not apply if the employee is eligible for leave
30	under the Family Medical Leave Act, 29 U.S.C. § 2601 et seq.
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32	/s/ Harris, et al
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35	APPROVED: 4/13/2005
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