

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.

1 State of Arkansas
2 85th General Assembly
3 Regular Session, 2005

As Engrossed: H4/1/05
A Bill

HOUSE BILL 2779

4
5 By: Representatives Harris, Elliott
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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.
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24 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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26 SECTION 1. Private employers – Leave for bone marrow or organ
27 donation – Withholding tax credit.

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 including eyes;

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

36 (4)(A) "Private employer" means a sole proprietor, corporation,



1 partnership, limited liability company, or other entity with one (1) or more
2 employees.

3 (B) "Private employer" does not include a municipality,
4 county, state agency, institution of higher education, or other public
5 employer.

6 (b)(1) In addition to any medical, personal, or other paid leave
7 provided by the employer, a private employer shall grant an employee an
8 unpaid leave of absence to allow the employee to serve as an organ donor or a
9 bone marrow donor if the employee requests a leave of absence in writing.

10 (2) The length of the leave of absence shall be equal to the
11 time requested by the employee or ninety days (90), whichever is less.

12 (3) A private employer may grant a paid or unpaid leave of
13 absence for a length of time greater than ninety days (90).

14 (c)(1) If a private employer agrees to pay the employee's regular
15 salary or wages during the leave of absence required under subsection (b) of
16 this section, then the private employer is entitled to a credit against the
17 private employer's Arkansas withholding tax liability.

18 (2)(A) The amount of the credit provided in subdivision (c)(1)
19 of this section shall be equal to twenty-five percent (25%) of the regular
20 salary or wages paid to the employee while the employee was on a leave of
21 absence required under subsection (b) of this section.

22 (B) However, if the private employer grants the employee a
23 leave of absence greater than ninety (90) days, the credit provided under
24 this subsection (c) shall be limited to the regular salary or wages paid
25 during the first ninety (90) days of the leave of absence.

26 (3) The credit shall be taken within one (1) year of the date
27 upon which the leave required under subdivision (b) of this section begins.

28 (d) This section shall not apply if the employee is eligible for leave
29 under the Family Medical Leave Act, 29 U.S.C. § 2601 et seq.

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31 /s/ Harris, et al
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