



FISCAL NOTE

House Bill 361

Committee: Insurance

Sponsor: Representative Anthony Daniels

Analyst: Tiffany Weaver

Date: 02/10/2026

House Bill 361 as introduced would decrease the potential savings of certain state entities by an estimated average of \$2,500 per eligible employee that utilizes two weeks of paid leave to undergo medical procedures to donate organs.

Additionally, this bill would decrease the potential savings of the various local boards of education by an estimated average of \$2,000 per eligible employee that utilizes two weeks of paid leave to undergo medical procedures to donate organs. This bill would also increase the obligations of the various local boards of education by \$120 per day if a substitute teacher is employed, that otherwise would not have under existing law.

This bill would also decrease income tax receipts to the Education Trust Fund by up to \$2,000 for each employer that provides an employee with paid leave for the purposes of donating an organ, as provided by this bill, and that claims an income tax credit equal to 25% of the gross compensation of the employee for the period of leave taken, up to 120 hours, capped at \$2,000. This credit may be carried forward 3 years and is not transferable.

There were an average of 65 living organ donors in the state during the last three years.