



FISCAL NOTE

House Bill 361

Committee: Ways and Means Education

Sponsor: Representative Anthony Daniels

Analyst: Tiffany Weaver

Date: 02/18/2026

House Bill 361 as reported by the Committee on Ways and Means Education would codify the current rule of the State Personnel Board that grants merit system state employees up to 30 days of paid leave to donate an organ and up to 7 days of paid leave to donate bone marrow.

This bill would decrease the potential savings of certain state entities that employ non-merit system state employees by an estimated average of \$5,000 per eligible employee that utilizes 30 days of paid leave to undergo medical procedures to donate organs and up to \$1,200 per eligible employee that utilizes 7 days of paid leave to undergo a medical procedure to donate bone marrow.

Additionally, this bill would decrease the potential savings of the various local boards of education by an estimated average of \$4,000 per eligible employee that utilizes 30 days of paid leave to undergo medical procedures to donate organs and up to \$1,000 per eligible employee that utilizes 7 days of paid leave to undergo a medical procedure to donate bone marrow. 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.

Further, this bill would decrease the potential savings of certain local governments by an undetermined amount dependent on the wages of an eligible employee that utilizes up to 30 days of paid leave to undergo medical procedures to donate organs or up to 7 days of paid leave to undergo a medical procedure to donate bone marrow.

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 15 days, 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.