

SENATE BILL 577

N2, J1, Q3

4lr2052
CF HB 1068

By: **Senator King**

Introduced and read first time: January 25, 2024

Assigned to: Budget and Taxation and Judicial Proceedings

Committee Report: Favorable with amendments

Senate action: Adopted

Read second time: March 17, 2024

CHAPTER _____

1 AN ACT concerning

2 ~~**Maryland Revised Uniform Anatomical Gift Act – Donors – Registration by Tax**~~
3 ~~**Return Checkoff**~~
4 ~~**Income Tax – Opportunity for Filers to Register to Make Anatomical Gift**~~

5 FOR the purpose of ~~authorizing an individual~~ requiring the Comptroller to implement
6 procedures to offer certain income tax return filers the opportunity to register to
7 make an anatomical gift in accordance with the Maryland Revised Uniform
8 Anatomical Gift Act ~~by indication on the individual's State income tax return;~~
9 ~~requiring the Comptroller to cooperate with the State's designated organ registry~~
10 ~~organization for certain purposes; requiring the Comptroller to include a certain~~
11 ~~checkoff and certain information on a certain State income tax return form; requiring~~
12 ~~the Comptroller to transmit certain information to the State's designated organ~~
13 ~~registry organization;~~ and generally relating to anatomical gifts.

14 ~~BY repealing and reenacting, with amendments,~~
15 ~~Article – Estates and Trusts~~
16 ~~Section 4–503(b) and 4–516(c)~~
17 ~~Annotated Code of Maryland~~
18 ~~(2022 Replacement Volume and 2023 Supplement)~~

19 BY adding to
20 Article – Tax – General
21 Section 2–118
22 Annotated Code of Maryland
23 (2022 Replacement Volume and 2023 Supplement)

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

Underlining indicates amendments to bill.

~~Strike out~~ indicates matter stricken from the bill by amendment or deleted from the law by amendment.



1 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND,
2 That the Laws of Maryland read as follows:

3 ~~Article – Estates and Trusts~~

4 ~~4-503.~~

5 ~~(b) A donor may make an anatomical gift:~~

6 ~~(1) By authorizing a statement or symbol indicating that the donor has~~
7 ~~made an anatomical gift to be imprinted on the donor's driver's license or identification~~
8 ~~card;~~

9 ~~(2) BY INDICATING THAT THE DONOR HAS MADE AN ANATOMICAL~~
10 ~~GIFT ON THE DONOR'S STATE INDIVIDUAL INCOME TAX RETURN;~~

11 ~~(3) By will;~~

12 ~~[(3)](4) During a terminal illness or an injury of the donor, by any form~~
13 ~~of communication addressed to at least two adults, at least one of whom is a disinterested~~
14 ~~witness; or~~

15 ~~[(4)](5) As provided in subsection (c) of this section.~~

16 ~~4-516.~~

17 ~~(e) The COMPTROLLER AND THE Motor Vehicle Administration shall cooperate~~
18 ~~with the qualified nonprofit entity contracted with under subsection (b)(1) of this section~~
19 ~~for the purpose of transferring to the donor registry all relevant information regarding a~~
20 ~~donor's making, amending of, or revoking of an anatomical gift.~~

21 Article – Tax – General

22 2-118.

23 ~~(A) (1) THE COMPTROLLER SHALL INCLUDE ON THE INDIVIDUAL~~
24 ~~INCOME TAX RETURN FORM A CHECKOFF DESIGNATED AS "ORGAN DONATION".~~

25 ~~(2) THE CHECKOFF SHALL STATE THAT THE INDIVIDUAL, OR EACH~~
26 ~~SPOUSE IN THE CASE OF A JOINT RETURN, CONSENTS TO REGISTER TO MAKE AN~~
27 ~~ANATOMICAL GIFT IN ACCORDANCE WITH THE MARYLAND REVISED ANATOMICAL~~
28 ~~GIFT ACT.~~

29 ~~(3) THE COMPTROLLER SHALL INCLUDE INFORMATION DIRECTING~~
30 ~~IMPLEMENT PROCEDURES TO OFFER AN INDIVIDUAL FILING A TAX RETURN TO THE~~

1 ~~WEBSITE OF THE ORGAN PROCUREMENT ORGANIZATION CONTRACTED BY THE~~
 2 ~~STATE MARYLAND RESIDENT INDIVIDUAL INCOME TAX RETURN ELECTRONICALLY~~
 3 ~~THE OPPORTUNITY TO REGISTER TO MAKE AN ANATOMICAL GIFT IN ACCORDANCE~~
 4 ~~WITH THE MARYLAND ANATOMICAL GIFT ACT THROUGH A HYPERLINK TO THE~~
 5 ~~ANATOMICAL GIFT DONOR REGISTRY ESTABLISHED UNDER § 4-516 OF THE~~
 6 ~~ESTATES AND TRUSTS ARTICLE.~~

7 ~~(B) THE COMPTROLLER SHALL TRANSMIT THE INFORMATION REQUIRED~~
 8 ~~FOR A CONSENTING INDIVIDUAL'S REGISTRATION AS AN ORGAN DONOR TO THE~~
 9 ~~ORGAN PROCUREMENT ORGANIZATION CONTRACTED BY THE STATE UNDER § 4-516~~
 10 ~~OF THE ESTATES AND TRUSTS ARTICLE, INCLUDING THE INDIVIDUAL'S:~~

11 ~~(1) DRIVER'S LICENSE NUMBER, STATE IDENTIFICATION NUMBER, OR~~
 12 ~~SOCIAL SECURITY NUMBER;~~

13 ~~(2) FIRST NAME;~~

14 ~~(3) LAST NAME;~~

15 ~~(4) DATE OF BIRTH; AND~~

16 ~~(5) ADDRESS.~~

17 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July
 18 1, ~~2027~~ 2024, and shall be applicable to all taxable years beginning after December 31, ~~2026~~
 19 2023.

Approved:

Governor.

President of the Senate.

Speaker of the House of Delegates.