

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2025

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HOUSE BILL 565
PROPOSED COMMITTEE SUBSTITUTE H565-PCS10380-BP-4

Short Title: Check Yes, Save Lives.

(Public)

Sponsors:

Referred to:

March 31, 2025

A BILL TO BE ENTITLED
AN ACT TO ALLOW RESIDENT TAXPAYERS TO ENROLL IN THE ORGAN AND
TISSUE DONATION PROGRAM VIA THEIR INCOME TAX RETURN.

The General Assembly of North Carolina enacts:

SECTION 1. Article 4 of Chapter 105 of the General Statutes is amended by adding a new section to read:

"§ 105-153.8A. Organ and tissue donor election on income tax returns.

(a) The income tax return form furnished by the Secretary under G.S. 105-153.8 shall include a section titled Organ and Tissue Donation Election, that allows a resident taxpayer to elect to become a donor in accordance with Part 3A of Chapter 130A of the General Statutes. The organ and tissue donation section must:

(1) Provide the following options:

a. A fillable check box followed by the statement "Check here if resident taxpayer authorizes an organ and tissue donation in the event of death. Resident taxpayer's date of birth (mm-dd-yyyy) - - -"

b. A fillable check box followed by the statement "Check here if spouse authorizes an organ and tissue donation in the event of death. Spouse's date of birth (mm-dd-yyyy) - - -"

(2) Explain the resident taxpayer and spouse, if applicable, is authorizing an anatomical gift of his or her organs, eyes, and tissue to take effect after the donor's death for the purpose of transplantation.

(3) Explain the resident taxpayer is not required to record a response to the organ and tissue donation election section to file an income tax return, pay taxes, or receive a refund.

(4) Describe the process for amending or revoking the resident taxpayer's or spouse's election to become an organ and tissue donor.

(b) The Secretary is authorized to request any information necessary from a resident taxpayer or spouse within the organ and tissue donation election section of the income tax return form to facilitate a resident taxpayer's or spouse's election as an organ and tissue donor in accordance with Part 3A of Chapter 130A of the General Statutes."

SECTION 2. G.S. 105-2599(b) is amended by adding a new subdivision to read:

"(56) To furnish the Department of Transportation, Division of Motor Vehicles, with the information of an individual who has elected to become an organ and tissue donor under G.S. 105-153.8A for purposes of making an anatomical gift in accordance with Part 3A of Chapter 130A of the General Statutes."

SECTION 3. G.S. 130A-412.7 reads as rewritten:



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1 **"§ 130A-412.7. Manner of making anatomical gift before donor's death.**

2 (a) A donor may make an anatomical gift by any of the following methods:

3 (1) By authorizing that a statement or symbol be imprinted on the donor's drivers
4 license or identification card indicating that the donor has made an anatomical
5 gift. A donor who originally became a donor in another jurisdiction by this
6 method and applies for a drivers license or identification card in this State is
7 required to authorize that a statement or symbol be imprinted on the donor's
8 drivers license or identification card issued in this State in order for the
9 anatomical gift to be valid under this subdivision. Anatomical gifts made by
10 this method shall not include a donation of the donor's body.

11 (1a) By making an election on an income tax return in accordance with
12 G.S. 105-153.8A. Anatomical gifts made by this method shall not include a
13 donation of the donor's body.

14 (2) In a will.

15 (3) During a terminal illness or injury of the donor, by any form of
16 communication addressed to at least two adults, at least one of whom is a
17 disinterested witness.

18 (4) As provided in subsection (b) of this section.

19 ...

20 (c3) An election on an income tax return indicating that a donor has made an anatomical
21 gift is valid upon the filing of the return and shall remain valid until the donor revokes such
22 consent in the manner prescribed by G.S. 130A-412.8.

23"

24 **SECTION 4.** G.S. 20-43.2(c) reads as rewritten:

25 "(c) Personally identifiable information on a donor registry about a donor or prospective
26 donor may not be used or disclosed without the express consent of the donor, prospective donor,
27 or person that made the anatomical gift for any purpose other than to determine, at or near death
28 of the donor or prospective donor, whether the donor or prospective donor has made, amended,
29 or revoked an anatomical ~~gift~~-gift, or to determine the statistical and demographic makeup of
30 individuals who have and have not authorized an anatomical gift so organ procurement
31 organizations may advocate for donation."

32 **SECTION 5.** The Department of Revenue and the Department of Transportation,
33 Division of Motor Vehicles, shall coordinate to continuously update the Organ Donor Registry
34 under G.S. 20-43.2 and shall coordinate for any other purposes consistent with and necessary to
35 the fulfillment of the objectives of this act.

36 **SECTION 6.(a)** By January 1, 2027, the Department of Revenue must adopt rules
37 necessary to implement and administer the provisions of this act.

38 **SECTION 6.(b)** This section is effective when it becomes law.

39 **SECTION 7.** Except as otherwise provided, this act is effective on January 1, 2027,
40 and for tax returns for taxable years beginning on or after January 1, 2027.