

Chapter 189

(Senate Bill 577)

AN ACT concerning

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

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

~~BY repealing and reenacting, with amendments,~~
~~Article – Estates and Trusts~~
~~Section 4-503(b) and 4-516(e)~~
~~Annotated Code of Maryland~~
~~(2022 Replacement Volume and 2023 Supplement)~~

BY adding to
Article – Tax – General
Section 2-118
Annotated Code of Maryland
(2022 Replacement Volume and 2023 Supplement)

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

~~Article – Estates and Trusts~~

~~4-503.~~

~~(b) A donor may make an anatomical gift.~~

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

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

~~(3) By will;~~

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

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

~~4-516.~~

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

Article – Tax – General

~~2-118.~~

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

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

~~(3) THE COMPTROLLER SHALL INCLUDE INFORMATION DIRECTING IMPLEMENT PROCEDURES TO OFFER AN INDIVIDUAL FILING A TAX RETURN TO THE WEBSITE OF THE ORGAN PROCUREMENT ORGANIZATION CONTRACTED BY THE STATE MARYLAND RESIDENT INDIVIDUAL INCOME TAX RETURN ELECTRONICALLY THE OPPORTUNITY TO REGISTER TO MAKE AN ANATOMICAL GIFT IN ACCORDANCE WITH THE MARYLAND ANATOMICAL GIFT ACT THROUGH A HYPERLINK TO THE ANATOMICAL GIFT DONOR REGISTRY ESTABLISHED UNDER § 4-516 OF THE ESTATES AND TRUSTS ARTICLE.~~

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

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

~~(2) FIRST NAME;~~

~~(3) LAST NAME;~~

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

~~(5) ADDRESS.~~

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

Approved by the Governor, April 25, 2024.