



State of Wisconsin  
2023 - 2024 LEGISLATURE

LRB-4944/1  
KP:skw

## 2023 SENATE BILL 868

January 5, 2024 - Introduced by Senators BALLWEG, FEYEN, MARKLEIN, TAYLOR and TOMCZYK, cosponsored by Representatives SAPIK, DRAKE, GUSTAFSON, MELOTIK, MURPHY, MURSAU, MYERS, PALMERI, RATCLIFF, SCHMIDT, SINICKI and SUBECK. Referred to Committee on Health.

1     **AN ACT** *to amend* 157.06 (20); and *to create* 71.10 (5w) and 343.175 (1x) of the  
2             statutes; **relating to:** electing to be a donor of an anatomical gift when filing  
3             income tax returns.

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### *Analysis by the Legislative Reference Bureau*

This bill requires the Department of Revenue to place on income tax forms a method by which a resident of this state who is 15 years of age or older, or an emancipated minor, may elect to include his or her name as a donor of an anatomical gift in the record of potential donors maintained by the Department of Transportation (donor registry). The bill requires DOR to transmit information about applicants who elect to be included in the donor registry to DOT, and requires DOT to record donor authorizations received from DOR in the donor registry even if the person does not have an operator's license or identification card issued by DOT. Under current law, DOT must maintain those records and disclose them to an eye bank, organ procurement organization, or tissue bank under certain circumstances.

The method for electing to be a donor under the bill is similar to the method by which a person may, under current law, elect to be a donor in an application to the Department of Natural Resources for a hunting, fishing, or trapping license. Under the bill, electing to be a donor on a tax return is sufficient to authorize a gift. Under current law, DOT is required to cooperate with the Department of Health Services in establishing a donor registry. This bill requires DOR to also cooperate with DHS for this purpose.

**SENATE BILL 868**

For further information see the state fiscal estimate, which will be printed as an appendix to this bill.

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*The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:*

1           **SECTION 1.** 71.10 (5w) of the statutes is created to read:

2           71.10 (5w) ANATOMICAL GIFT. (a) For taxable years beginning after December  
3 31, 2023, the department shall place on the income tax form all of the following:

4           1. A question as to whether the individual filing the income tax return wishes  
5 to include his or her name as a donor of an anatomical gift in the record of potential  
6 donors maintained by the department of transportation.

7           2. A statement that an affirmative response to the question under subd. 1.  
8 authorizes an anatomical gift under s. 157.06.

9           3. A statement that the individual is not required to respond to the question  
10 under subd. 1. in order to file the income tax return and pay taxes or receive a refund.

11           4. A statement that the purpose of maintaining the record of potential donors  
12 is to facilitate the determination of whether an individual is a potential donor in the  
13 event of his or her death.

14           5. A statement that the individual must be a resident who is at least 15 years  
15 of age or an emancipated minor to include his or her name as a donor of an anatomical  
16 gift in the record of potential donors maintained by the department of  
17 transportation.

18           (b) 1. If a resident individual answers the question regarding anatomical gifts  
19 under par. (a) 1. in the affirmative, the department shall transmit to the department  
20 of transportation that authorization along with any other information about the

**SENATE BILL 868****SECTION 1**

1 individual that the department of health services determines to be necessary under  
2 s. 157.06 (20).

3 2. Persons authorizing anatomical gifts under this subsection remain subject  
4 to s. 157.06.

5 **SECTION 2.** 157.06 (20) of the statutes is amended to read:

6 157.06 (20) DONOR REGISTRY. The department of health services may establish  
7 a donor registry. If the department of health services establishes a donor registry  
8 under this subsection, the department of transportation and, department of natural  
9 resources, and department of revenue shall cooperate with the department of health  
10 services in establishing the donor registry. The department of health services shall  
11 promulgate administrative rules governing any donor registry established under  
12 this subsection.

13 **SECTION 3.** 343.175 (1x) of the statutes is created to read:

14 343.175 (1x) DEPARTMENT TO RECORD INFORMATION RECEIVED FROM DEPARTMENT  
15 OF REVENUE. The department shall record a donor authorization received under s.  
16 71.10 (5w) (b) 1. in its file of the person. If no file exists, the department shall create  
17 a file for that person. The department shall maintain, disclose, and remove this  
18 information in the same manner required with respect to other information in its  
19 record of potential donors under this section and ss. 157.06, 343.14 (6) and (7), and  
20 343.50 (4m).

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(END)