



State of Wisconsin
2023 - 2024 LEGISLATURE

LRB-5452/1
KP:skw

2023 ASSEMBLY BILL 936

January 12, 2024 - Introduced by Representatives SAPIK, DRAKE, GUSTAFSON, MELOTIK, MURPHY, MURSAU, MYERS, PALMERI, RATCLIFF, SCHMIDT, SINICKI and SUBECK, cosponsored by Senators BALLWEG, FEYEN, MARKLEIN, TAYLOR, TOMCZYK and COWLES. Referred to Committee on Health, Aging and Long-Term Care.

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.

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.

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

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

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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).

21

(END)