

SENATE SUBSTITUTE FOR  
HOUSE BILL NO. 4362

A bill to amend 1967 PA 281, entitled  
"Income tax act of 1967,"  
by amending section 471 (MCL 206.471), as amended by 2011 PA 38,  
and by adding section 474.

**THE PEOPLE OF THE STATE OF MICHIGAN ENACT:**

- 1           Sec. 471. (1) The **department shall administer the** tax imposed  
2 by this part. ~~shall be administered by the department.~~ The  
3 department shall prescribe forms for use by taxpayers and may  
4 promulgate rules for all of the following:  
5           (a) The maintenance by taxpayers of records, books, and  
6 accounts.  
7           (b) The computation of the tax.  
8           (c) The manner and time of changing or electing accounting

1 methods and of exercising the accounting method options contained  
2 in this part.

3 (d) The making of returns, the payment of tax due, and the  
4 ascertainment, assessment, and collection of the tax.

5 (2) The rules shall follow the rulings of the United States  
6 ~~internal revenue service~~ **Internal Revenue Service** with respect to  
7 the federal income tax if those rulings are not inconsistent with  
8 this part, and the department may adopt as a part of the rules any  
9 portions of the internal revenue code or rulings, in whole or in  
10 part.

11 ~~(3) A summary of state expenditures and revenues by major~~  
12 ~~category, in dollar amounts and percentage of total, for the most~~  
13 ~~recent state fiscal year that the information is available, shall~~  
14 ~~be printed in the instruction booklet accompanying each state~~  
15 ~~income tax return.~~

16 (3) ~~(4)~~ Each state income tax return shall contain a space for  
17 the taxpayer to indicate the school district in which the taxpayer  
18 resides. **Beginning with the 2023 tax year and each tax year after**  
19 **2023, the state income tax return shall contain a space for the**  
20 **individual taxpayer to indicate if the individual taxpayer is**  
21 **willing to participate in the anatomical gift donor registry under**  
22 **part 101 of the public health code, 1978 PA 368, MCL 333.10101 to**  
23 **333.10123. The state income tax return shall also include the**  
24 **following statement under that space: "An individual taxpayer**  
25 **willing to participate in the anatomical gift donor registry must**  
26 **complete the donor registry schedule and submit it with the**  
27 **taxpayer's state income tax return."**

28 (4) ~~(5)~~ The department may provide information in the  
29 instruction booklet about the purchase of an annual state park

1 motor vehicle permit pursuant to part 741 of the natural resources  
2 and environmental protection act, 1994 PA 451, MCL 324.74101 to  
3 ~~324.74125-324.74126~~.

4 (5) ~~(6)~~—In the instruction booklet that accompanies the annual  
5 return required under this part, the department shall ~~provide a~~  
6 **include all of the following:**

7 (a) A clear and concise listing of each credit and each  
8 deduction allowed under this part and a reference to a detailed  
9 explanation.

10 (b) A summary of state expenditures and revenues by major  
11 category, in dollar amounts and percentage of total, for the most  
12 recent state fiscal year that the information is available.

13 (c) Beginning with the 2023 tax year, information describing  
14 the donor registry program maintained by Michigan's federally  
15 designated organ procurement organization or its successor  
16 organization under section 10120 of the public health code, 1978 PA  
17 368, MCL 333.10120, explaining the taxpayer's right to make an  
18 anatomical gift in the event of death under part 101 of the public  
19 health code, 1978 PA 368, MCL 333.10101 to 333.10123, and providing  
20 the taxpayer with the opportunity to specify, in a form and manner  
21 as prescribed by the department under section 474, on the  
22 taxpayer's annual return required under this part that the  
23 individual taxpayer is willing to participate in the anatomical  
24 gift donor registry under part 101 of the public health code, 1978  
25 PA 368, MCL 333.10101 to 333.10123.

26 (6) ~~(7)~~—The department shall post the list described in  
27 subsection ~~(6)~~—(5) (a) on the department's official website.

28 **Sec. 474. (1) Beginning with 2023 tax year and each tax year**  
29 **after 2023, the department shall develop and utilize a donor**

1 registry schedule, that may be filed with a taxpayer's annual  
2 return, that provides an individual taxpayer with the opportunity  
3 to specify that the individual agrees to participate in the  
4 anatomical gift donor registry under part 101 of the public health  
5 code, 1978 PA 368, MCL 333.10101 to 333.10123, and is willing to  
6 make an anatomical gift in the event of death under part 101 of the  
7 public health code, 1978 PA 368, MCL 333.10101 to 333.10123. The  
8 donor registry schedule required under this section must include,  
9 at a minimum, all of the following information:

10 (a) The individual taxpayer's name, date of birth, address,  
11 and 1 of the following:

12 (i) The last 4 digits of the individual taxpayer's Social  
13 Security number.

14 (ii) Driver license number.

15 (iii) State personal identification card number.

16 (b) Information describing the donor registry program  
17 maintained by Michigan's federally designated organ procurement  
18 organization or its successor organization under section 10120 of  
19 the public health code, 1978 PA 368, MCL 333.10120. The information  
20 required under this subdivision must include the address and  
21 telephone number of Michigan's federally designated organ  
22 procurement organization or its successor organization as described  
23 in section 10120 of the public health code, 1978 PA 368, MCL  
24 333.10120.

25 (c) Information that if the individual taxpayer completes and  
26 files the donor registry schedule created under this section with  
27 the taxpayer's annual return, the department will forward the  
28 completed schedule to the secretary of state for that individual to  
29 be included as a donor on the donor registry maintained by the

1 secretary of state or for that individual's information to be  
2 transferred directly to the organ procurement organization or its  
3 successor organization, or both, in accordance with section 10120  
4 of the public health code, 1978 PA 368, MCL 333.10120.

5 (2) For taxpayers who file a joint return, each individual  
6 taxpayer that agrees to participate in the anatomical gift donor  
7 registry under part 101 of the public health code, 1978 PA 368, MCL  
8 333.10101 to 333.10123, shall separately affirm the individual's  
9 willingness to be placed on the donor registry maintained by the  
10 secretary of state or to have that individual's information  
11 transferred directly to the organ procurement organization or its  
12 successor organization by completing the donor registry schedule  
13 required under this section. The department shall forward each  
14 donor registry schedule filed with an annual return to the  
15 secretary of state. The department and secretary of state shall  
16 determine the manner and frequency that the donor registry schedule  
17 filed with an annual return must be forwarded from the department  
18 to the secretary of state. The confidentiality restrictions  
19 provided in section 28(1)(f) of 1941 PA 122, MCL 205.28, do not  
20 apply to the disclosure required by this subsection.

21 (3) Information about an individual taxpayer's indication of a  
22 willingness to participate in the anatomical gift donor registry  
23 under part 101 of the public health code, 1978 PA 368, MCL  
24 333.10101 to 333.10123, that is included in the donor registry  
25 schedule obtained by the department and forwarded to the secretary  
26 of state under this section is exempt from disclosure under section  
27 13(1)(d) of the freedom of information act, 1976 PA 442, MCL  
28 15.243. The department is not required to maintain a record of an  
29 individual taxpayer who does not indicate a willingness to

1 **participate in the anatomical gift donor registry under part 101 of**  
2 **the public health code, 1978 PA 368, MCL 333.10101 to 333.10123.**

3       Enacting section 1. This amendatory act does not take effect  
4 unless all of the following bills of the 102nd Legislature are  
5 enacted into law:

6           (a) House Bill No. 4363.

7           (b) House Bill No. 4364.