

INCOME TAX ACT OF 1967 (EXCERPT)
Act 281 of 1967

206.474 Donor registry schedule.

Sec. 474. (1) Beginning with 2023 tax year and each tax year after 2023, the department shall develop and utilize a donor registry schedule, that may be filed with a taxpayer's annual return, that provides an individual taxpayer with the opportunity to specify that the individual agrees to participate in the anatomical gift donor registry under part 101 of the public health code, 1978 PA 368, MCL 333.10101 to 333.10123, and is willing to make an anatomical gift in the event of death under part 101 of the public health code, 1978 PA 368, MCL 333.10101 to 333.10123. The donor registry schedule required under this section must include, at a minimum, all of the following information:

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

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

(ii) Driver license number.

(iii) State personal identification card number.

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

(c) Information that if the individual taxpayer completes and files the donor registry schedule created under this section with the taxpayer's annual return, the department will forward the completed schedule to the secretary of state for that individual to be included as a donor on the donor registry maintained by the secretary of state or for that individual's information to be transferred directly to the organ procurement organization or its successor organization, or both, in accordance with section 10120 of the public health code, 1978 PA 368, MCL 333.10120.

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

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

History: Add. 2023, Act 100, Imd. Eff. July 19, 2023.