



# HOUSE BILL 565: Check Yes, Save Lives.

2025-2026 General Assembly

---

<b>Committee:</b>	House State and Local Government. If favorable, re-refer to Rules, Calendar, and Operations of the House	<b>Date:</b>	April 29, 2025
<b>Introduced by:</b>	Reps. Reeder, Potts, Shepard, Huneycutt	<b>Prepared by:</b>	Ike McRee
<b>Analysis of:</b>	PCS to Second Edition H565-CSCO-10		Committee Co-Counsel

---

**OVERVIEW:** *The Proposed Committee Substitute (PCS) to House Bill 565 would (i) clarify the explanation on the income tax form that the resident taxpayer or spouse is authorizing an anatomical gift to take place after the donor's death, (ii) correct a typographical error, and (iii) create an exemption within the prohibition on the disclosure of tax information to allow the Department of Revenue to furnish any procurement organization or organization responsible for maintaining a list of anatomical gift donors with the information of an individual who has elected to become an organ and tissue donor.*

## BILL ANALYSIS:

**Section 1** would require the Secretary of the Department of Revenue to include a section titled Organ and Tissue Donation on the income tax form required by G.S. 105-153.8. A resident taxpayer or spouse would be able to elect to become an organ and tissue donor through a fillable check box within the organ and tissue donation section of the income tax return. The section would explain the resident taxpayer is not required to record a response to file an income tax return, pay taxes, or receive a refund. The Secretary would be authorized to request any information necessary within this section of the income tax return to facilitate a resident taxpayer's or spouse's election as an organ and tissue donor.

**Section 2** would create an exemption within the prohibition on the disclosure of tax information to allow the Department of Revenue to furnish the Department of Transportation, Division of Motor Vehicles (DMV), any procurement organization, and any organization responsible for maintaining a list of individuals who have authorized an anatomical gift with the information of an individual who has elected to become an organ and tissue donor.

**Section 3** would add the election on an income tax return to the methods of making a valid anatomical gift within the Revised Anatomical Gift Act. The election to make an anatomical gift on an income tax return would be valid upon the filing of the return and would remain valid until revoked by the donor in a manner prescribed in G.S. 130A-412.8 (Amending or revoking anatomical gift before donor's death).

**Section 4** would allow information on the donor registry to be used to determine the statistical and demographic makeup of the individuals who have and have not authorized an anatomical gift for purposes of advocating for donation.

**Section 5** would direct the Department of Revenue and the DMV to coordinate to continuously update the organ donation registry.

**Section 6** would give Department of Revenue rulemaking authority to implement this act. This section would be effective when it becomes law.

Kara McCraw  
Director



Legislative Analysis  
Division  
919-733-2578

# House 565 PCS

*Page 2*

**EFFECTIVE DATE:** Unless otherwise provided, this act would be effective on January 1, 2027, and for tax returns for taxable years beginning on or after January 1, 2027.

*Jessica Boney, Staff Attorney with the Legislative Analysis Division, substantially contributed to this summary.*