



2025-2026 General Assembly

SENATE BILL 600: Improve Health and Human Services, Part II: Allow Resident Taxpayers to Enroll in the Organ and Tissue Donation Program via their Income Tax Return

Analysis of: S.L. 2025-60, Part II

Date: September 2, 2025
Prepared by: Legislative Analysis
Division Staff

Part II of S.L. 2025-60 (Senate Bill 600) does the following:

- Allows a resident taxpayer or spouse 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 explains that the resident taxpayer is not required to record a response to file an income tax return, pay taxes, or receive a refund.
- Authorizes the Secretary of the Department of Revenue 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.
- Allows the Department of Revenue to furnish the information of an individual who has elected to become an organ and tissue donor to (i) the Division of Motor Vehicles, Department of Transportation, (ii) any procurement organization, and (iii) any organization responsible for maintaining a list of individuals who have authorized an anatomical gift.
- Adds the election on an income tax return to the methods of making a valid anatomical gift within the Revised Anatomical Gift Act (Act). The election is valid upon the filing of the return and remains valid until revoked by the donor in a manner prescribed by the Act.

This part becomes effective January 1, 2027, and applies to tax returns for taxable years beginning on or after January 1, 2027.

Kara McCraw
Director



Legislative Analysis
Division
919-733-2578