

Department of Legislative Services
Maryland General Assembly
2024 Session

FISCAL AND POLICY NOTE
Third Reader - Revised

House Bill 1068
Ways and Means

(Delegate Feldmark)

Budget and Taxation and Judicial Proceedings

Income Tax - Opportunity for Filers to Register to Make Anatomical Gift

This bill requires the Comptroller to implement procedures to offer an individual filing a Maryland resident individual income tax return electronically the opportunity to register to make an anatomical gift in accordance with the Maryland Anatomical Gift Act through a hyperlink to the anatomical gift donor registry established under the Act. **The bill takes effect July 1, 2024, and applies to tax year 2024 and beyond.**

Fiscal Summary

State Effect: The Comptroller's Office can implement the bill's requirement with existing budgeted resources. Revenues are not affected.

Local Effect: None.

Small Business Effect: None.

Analysis

Current Law: Under the Maryland Revised Anatomical Gift Act, a donor may make an anatomical gift (1) by authorizing a statement or symbol indicating that the donor has made an anatomical gift to be imprinted on the donor's driver's license or identification card; (2) by will; (3) during a terminal illness or an injury of the donor, by any form of communication addressed to at least two adults, at least one of whom is a disinterested witness; or (4) by a donor card (or other record) or donor registry, as specified. The Secretary of Health is required, under the Act, to contract with a qualified nonprofit entity for the establishment, maintenance, and operation of a donor registry that is accessible 24 hours a day and 7 days a week to, among other things, allow a donor to include on the

donor registry a statement or symbol that the donor has made or amended an anatomical gift.

Additional Information

Recent Prior Introductions: Similar legislation has not been introduced within the last three years.

Designated Cross File: SB 577 (Senator King) - Budget and Taxation and Judicial Proceedings.

Information Source(s): Comptroller's Office; Maryland Department of Health; Maryland Department of Transportation; Department of Legislative Services

Fiscal Note History: First Reader - February 15, 2024
km/sdk Third Reader - March 20, 2024
Revised - Amendment(s) - March 20, 2024

Analysis by: Elizabeth J. Allison

Direct Inquiries to:
(410) 946-5510
(301) 970-5510