

State of Wisconsin



2023 Senate Bill 868

Date of enactment: **March 22, 2024**
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2023 WISCONSIN ACT 187

AN ACT *to amend* 157.06 (20); and *to create* 71.10 (5w), 157.06 (6) (bm) and 343.175 (1x) of the statutes; **relating to:** electing to be a donor of an anatomical gift when filing income tax returns.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

SECTION 1. 71.10 (5w) of the statutes is created to read:

71.10 (5w) ANATOMICAL GIFT. (a) For taxable years beginning after December 31, 2023, the department shall place on the income tax form all of the following:

1. A question as to whether the individual filing the income tax return wishes to include his or her name as a donor of an anatomical gift in the record of potential donors maintained by the department of transportation.
2. A statement that an affirmative response to the question under subd. 1. authorizes an anatomical gift under s. 157.06.
3. A statement that the individual is not required to respond to the question under subd. 1. in order to file the income tax return and pay taxes or receive a refund.
4. A statement that the purpose of maintaining the record of potential donors is to facilitate the determination of whether an individual is a potential donor in the event of his or her death.
5. A statement that the individual must be a resident who is at least 15 years of age or an emancipated minor to include his or her name as a donor of an anatomical gift in the record of potential donors maintained by the department of transportation.

(b) 1. If a resident individual answers the question regarding anatomical gifts under par. (a) 1. in the affirmative, the department shall transmit to the department of transportation that authorization along with any other information about the individual that the department of health services determines to be necessary under s. 157.06 (20).

2. Persons authorizing anatomical gifts under this subsection remain subject to s. 157.06.

SECTION 1m. 157.06 (6) (bm) of the statutes is created to read:

157.06 (6) (bm) A donor may not revoke an anatomical gift by declining to authorize inclusion of his or her name in the donor registry established under sub. (20) when applying for or renewing a driver's license or identification card, when applying for a hunting, fishing, or trapping license, or when filing an income tax form unless the donor expressly indicates his or her intent to have his or her name removed from the donor registry.

SECTION 2. 157.06 (20) of the statutes is amended to read:

157.06 (20) DONOR REGISTRY. The department of health services may establish a donor registry. If the department of health services establishes a donor registry under this subsection, the department of transportation and ~~department of natural resources, and department of~~

* Section 991.11, WISCONSIN STATUTES: Effective date of acts. "Every act and every portion of an act enacted by the legislature over the governor's partial veto which does not expressly prescribe the time when it takes effect shall take effect on the day after its date of publication."

revenue shall cooperate with the department of health services in establishing the donor registry. The department of health services shall promulgate administrative rules governing any donor registry established under this subsection.

SECTION 3. 343.175 (1x) of the statutes is created to read:

343.175 (1x) DEPARTMENT TO RECORD INFORMATION RECEIVED FROM DEPARTMENT OF REVENUE. The depart-

ment shall record a donor authorization received under s. 71.10 (5w) (b) 1. in its file of the person. If no file exists, the department shall create a file for that person. The department shall maintain, disclose, and remove this information in the same manner required with respect to other information in its record of potential donors under this section and ss. 157.06, 343.14 (6) and (7), and 343.50 (4m).
