

**§ 105-153.8A. (Effective January 1, 2027) Organ and tissue donor election on income tax returns.**

(a) The income tax return form furnished by the Secretary under G.S. 105-153.8 shall include a section titled Organ and Tissue Donation Election, that allows a resident taxpayer to elect to become a donor in accordance with Part 3A of Chapter 130A of the General Statutes. The organ and tissue donation section must:

- (1) Provide the following options:
  - a. A fillable check box followed by the statement "Check here if resident taxpayer authorizes an organ and tissue donation in the event of death. Resident taxpayer's date of birth (mm-dd-yyyy) \_\_-\_\_-\_\_\_\_"
  - b. A fillable check box followed by the statement "Check here if spouse authorizes an organ and tissue donation in the event of death. Spouse's date of birth (mm-dd-yyyy) \_\_-\_\_-\_\_\_\_"
- (2) Explain the resident taxpayer and spouse, if applicable, is authorizing an anatomical gift of his or her organs, eyes, and tissue to take effect after the donor's death.
- (3) Explain the resident taxpayer is not required to record a response to the organ and tissue donation election section to file an income tax return, pay taxes, or receive a refund.
- (4) Describe the process for amending or revoking the resident taxpayer's or spouse's election to become an organ and tissue donor.

(b) The Secretary is authorized to request any information necessary from a resident taxpayer or spouse within the organ and tissue donation election section of the income tax return form to facilitate a resident taxpayer's or spouse's election as an organ and tissue donor in accordance with Part 3A of Chapter 130A of the General Statutes. (2025-60, s. 2(a).)