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**AB-1268 Franchise Tax Board: returns: organ donor elections and data sharing.** (2023-2024)

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Date Published: 10/10/2023 09:00 PM

**Assembly Bill No. 1268**

**CHAPTER 573**

An act to add Sections 18544 and 19572.5 to the Revenue and Taxation Code, relating to tax administration.

[ Approved by Governor October 08, 2023. Filed with Secretary of State October 08, 2023. ]

**LEGISLATIVE COUNSEL'S DIGEST**

AB 1268, Irwin. Franchise Tax Board: returns: organ donor elections and data sharing.

Existing law requires an individual taxable under the Personal Income Tax Law to make a return to the Franchise Tax Board stating specifically the items of the individual's gross income from all sources and the deductions and credits allowable, as prescribed.

This bill would require the Franchise Tax Board to include a checkbox on resident income returns for purposes of allowing individuals to provide written consent for Donate Life California to enroll the individual in a specified organ and tissue donor registry and for the Franchise Tax Board to share the individual's information, as described. The bill would require the Franchise Tax Board to enter into a memorandum of understanding with the Donate Life California Organ and Tissue Donor Registry for purposes of mutually agreeing on the language to be used on the returns.

Existing law makes it a misdemeanor for the Franchise Tax Board or any member thereof, or any of specified individuals who in the course of their employment or duty has or had access to returns, reports, or documents required to be filed under specified law, to disclose or make known in any manner information as to the amount of income or any particulars set forth or disclosed in those returns, reports, or documents.

Commencing January 1, 2026, this bill would require the Franchise Tax Board to annually send, notwithstanding the above-described prohibition, specified information to Donate Life California with respect to an individual who provides written consent to enroll in the registry and share their information with Donate Life California. The bill would require Donate Life California to only use that information to administer the registry and to add individuals consenting to enrollment within 30 days of receiving their information from the Franchise Tax Board. The bill would require the Franchise Tax Board and Donate Life California to enter into a data sharing agreement, as specified, by January 1, 2025.

Vote: majority Appropriation: no Fiscal Committee: yes Local Program: no

**THE PEOPLE OF THE STATE OF CALIFORNIA DO ENACT AS FOLLOWS:**

**SECTION 1.** Section 18544 is added to the Revenue and Taxation Code, to read:

**18544.** (a) For each taxable year beginning on or after January 1, 2025, the Franchise Tax Board shall include checkboxes on resident income tax returns to allow individuals, including spouses filing a joint return, heads of households, or surviving spouses,

to provide written consent for Donate Life California to enroll the individual in the Donate Life California Organ and Tissue Donor Registry and for the Franchise Tax Board to share the individual's information, as described in Section 19572.5, with Donate Life California for purposes of administering that registry. The individual's written consent to have their information shared with Donate Life California shall be valid for one year from the date the return is signed.

(b) The Franchise Tax Board shall enter into a memorandum of understanding with the Donate Life California Organ and Tissue Donor Registry for purposes of mutually agreeing on the language to be used on the returns pursuant to subdivision (a).

(c) For purposes of this section, "Donate Life California Organ and Tissue Donor Registry" means the registry established pursuant to Section 7150.90 of the Health and Safety Code.

**SEC. 2.** Section 19572.5 is added to the Revenue and Taxation Code, to read:

**19572.5.** (a) Commencing January 1, 2026, notwithstanding Section 19542, the Franchise Tax Board shall annually provide to Donate Life California all of the following information from every resident income tax return that provides the individual's written consent to enroll in the Donate Life California Organ and Tissue Donor Registry and to share the individual's information with Donate Life California for purposes of that registry, as described in Section 18544:

- (1) The individual's name.
- (2) The individual's address.
- (3) The individual's date of birth.
- (4) The last four digits of the individual's social security number.

(b) Donate Life California shall use the information received from the Franchise Tax Board, as described in paragraph (1), only for purposes of administering the Donate Life California Organ and Tissue Donor Registry.

(c) Donate Life California shall add individuals consenting to enrollment in the Donate Life California Organ and Tissue Donor Registry pursuant to Section 18544 to that registry within 30 days of receiving the individual's information from the Franchise Tax Board.

(d) By January 1, 2025, the Franchise Tax Board and Donate Life California shall enter into a data sharing agreement that is consistent with this section.

(e) For purposes of this section, "Donate Life California" means the nonprofit organization established and designated as the California Organ and Tissue Donor Registrar pursuant to Section 7150.90 of the Health and Safety Code.