

# STATE OF NEW YORK

10299--B

## IN ASSEMBLY

February 20, 2026

Introduced by M. of A. TAPIA, BUTTENSCHON, SCHIAVONI, SHIMSKY, SAYEGH, SIMONE, ROSENTHAL, LEVENBERG, DINOWITZ, HEVESI, LUPARDO, GRIFFIN, RAJKUMAR, BRABENEC, McDONOUGH, SMULLEN, SLATER, LEMONDES, DeSTEFANO, BROOK-KRASNY, PALMESANO, SEAWRIGHT, REYES, MAHER, KASSAY, LUNSFORD, SEMPOLINSKI, SANTABARBARA, WEPRIN, GIGLIO, GLICK, HYNDMAN, WALSH, K. BROWN, SIMON, McDONALD, BAILEY, CASHMAN -- read once and referred to the Committee on Health -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT to amend the tax law and the public health law, in relation to allowing individuals to register in the "donate life registry" through personal income tax filings

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

1 Section 1. The tax law is amended by adding a new section 171-bb to  
2 read as follows:

3 § 171-bb. Donate life registry. 1. For the purposes of this section,  
4 the term "donate life registry" shall mean the New York state donate  
5 life registry for organ, eye and tissue donations established pursuant  
6 to section forty-three hundred ten of the public health law.

7 2. For each taxable year beginning on or after January first, two  
8 thousand twenty-seven, the department shall include an opportunity on  
9 resident income tax returns prepared and filed through commercial tax  
10 preparation software approved by the commissioner to allow each individ-  
11 ual filing such a tax return, including spouses filing a joint return,  
12 heads of households, or surviving spouses, to provide written consent  
13 for the donate life registry to enroll such individual in the donate  
14 life registry, and for the department to share such individual's infor-  
15 mation with the donate life registry as provided under subdivision three  
16 of this section.

17 3. Beginning on and after January first, two thousand twenty-seven,  
18 notwithstanding any other provision of law to the contrary, the depart-  
19 ment shall provide to the donate life registry information from each

EXPLANATION--Matter in italics (underscored) is new; matter in brackets  
[-] is old law to be omitted.

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1 resident individual's income tax return that provides such individual's  
2 written consent to enroll in the donate life registry and to share such  
3 individual's information with the donate life registry including but not  
4 limited to, an individual's name, social security number, and additional  
5 data.

6 4. The operator of the donate life registry shall use the information  
7 received from the department pursuant to this section for the purposes  
8 of enrolling individuals in the donate life registry.

9 5. On or before January first, two thousand twenty-seven, the depart-  
10 ment shall enter into a data sharing agreement with the donate life  
11 registry that is consistent with the provisions of this section.

12 § 2. Paragraph (a) of subdivision 5 of section 4310 of the public  
13 health law, as amended by section 2 of chapter 128 of the laws of 2025,  
14 is amended to read as follows:

15 (a) Such organ, eye and tissue registration of consent to make an  
16 anatomical gift can be made through: (i) indication made on the applica-  
17 tion or renewal form of a driver's license, (ii) indication made on a  
18 non-driver identification card application or renewal form, (iii) indi-  
19 cation made on a voter registration form pursuant to subdivision five of  
20 section 5-210 of the election law, (iv) indication made on the applica-  
21 tion for, or manual renewal application by an account holder of, health  
22 care coverage offered through the state health benefit exchange, (v)  
23 enrollment through the donate life registry website, (vi) paper enroll-  
24 ment submitted to the donate life registry, (vii) indication made on the  
25 application or renewal form of a hunting, fishing or trapping license  
26 issued pursuant to title seven of article eleven of the environmental  
27 conservation law, (viii) indication made on transactions administered by  
28 the office of temporary and disability assistance through the mybene-  
29 fits.ny.gov website, or any such successor website; (ix) indication made  
30 on applications, renewals or related transactions for college financial  
31 aid, grants, or scholarships offered or administered through any website  
32 maintained by the higher education services corporation; (x) trans-  
33 actions conducted through the patient-facing portal of an individual's  
34 electronic health records; ~~(x)~~ (xi) indication made on any personal  
35 income tax document in accordance with the provisions of section one  
36 hundred seventy-one-bb of the tax law; or (xii) through any other method  
37 identified by the commissioner. The department shall establish a means  
38 by which to register the consent given by individuals who are sixteen or  
39 seventeen years of age in the donate life registry, and shall make  
40 registration available by any of the methods provided in subparagraphs  
41 (i), (ii), (iii), (iv), (v), (vi), (vii), (viii), (ix), (x) ~~and~~, (xi)  
42 and (xii) of this paragraph.

43 § 3. Paragraph (a) of subdivision 5 of section 4310 of the public  
44 health law, as amended by section 3 of chapter 128 of the laws of 2025,  
45 is amended to read as follows:

46 (a) Such organ, eye and tissue registration of consent to make an  
47 anatomical gift can be made through: (i) indication made on the applica-  
48 tion or renewal form of a driver's license, (ii) indication made on a  
49 non-driver identification card application or renewal form, (iii) indi-  
50 cation made on a voter registration form pursuant to subdivision five of  
51 section 5-210 of the election law, (iv) indication made on the applica-  
52 tion for, or manual renewal application by an account holder of, health  
53 care coverage offered through the NY State of Health, the official  
54 Health Plan Marketplace, (v) enrollment through the donate life registry  
55 website, (vi) paper enrollment submitted to the donate life registry,  
56 (vii) indication made on the application or renewal form of a hunting,

1 fishing or trapping license issued pursuant to title seven of article  
2 eleven of the environmental conservation law, (viii) indication made on  
3 transactions administered by the office of temporary and disability  
4 assistance through the mybenefits.ny.gov website, or any such successor  
5 website; (ix) indication made on applications, renewals or related tran-  
6 sactions for college financial aid, grants, or scholarships offered or  
7 administered through any website maintained by the higher education  
8 services corporation; (x) indication made by an insured and/or applicant  
9 for insurance during enrollments, renewals, and the initial process for  
10 an insured in setting up an online member service portal with their  
11 insurer for accident and health insurance policies and contracts issued  
12 pursuant to article forty-four of this chapter, article forty-two of the  
13 insurance law, or article forty-three of the insurance law, excepting  
14 renewals made through the NY State of Health, the official Health Plan  
15 Marketplace, other than those specifically referenced in subparagraph  
16 (iv) of this paragraph and paragraph (v) of subdivision one of section  
17 two hundred six of this chapter; and provided, however, that nothing in  
18 this section shall apply to the medical assistance program under title  
19 eleven of article five of the social services law; (xi) transactions  
20 conducted through the patient-facing portal of an individual's electron-  
21 ic health record; ~~(xii)~~ (xii) indication made on any personal income tax  
22 document in accordance with the provisions of section one hundred seven-  
23 ty-one-bb of the tax law; or (xiii) through any other method identified  
24 by the commissioner. The department shall establish a means by which to  
25 register the consent given by individuals who are sixteen or seventeen  
26 years of age in the donate life registry, and shall make registration  
27 available by any of the methods provided in subparagraphs (i), (ii),  
28 (iii), (iv), (v), (vi), (vii), (viii), (ix), (x), (xi) ~~and~~, (xii) and  
29 (xiii) of this paragraph.

30 § 4. Subparagraph (i) of paragraph (b) of subdivision 5 of section  
31 4310 of the public health law, as amended by section 4 of chapter 662 of  
32 the laws of 2024, is amended to read as follows:

33 (i) Where required by law for transactions described in subparagraphs  
34 (i), (ii), (iv), (vii), (viii), (ix), (x) ~~and~~, (xi) and (xii) of para-  
35 graph (a) of this subdivision, the commissioner shall ensure, in consul-  
36 tation with the head of any agency required to implement such trans-  
37 action, that space is provided on any required form so that the  
38 applicant shall register or decline registration in the donate life  
39 registry for organ, eye and tissue donations under this section and that  
40 the following is stated on the form in clear and conspicuous type:

41 "You must fill out the following section: Would you like to be added  
42 to the Donate Life Registry? Check box for 'yes' or 'skip this ques-  
43 tion'."

44 § 5. Subparagraph (i) of paragraph (b) of subdivision 5 of section  
45 4310 of the public health law, as amended by section 5 of chapter 662 of  
46 the laws of 2024, is amended to read as follows:

47 (i) Where required by law for transactions described in subparagraphs  
48 (i), (ii), (iv), (vii), (viii), (ix), (x), (xi) ~~and~~, (xii) and (xiii)  
49 of paragraph (a) of this subdivision, the commissioner shall ensure, in  
50 consultation with the head of any agency required to implement such  
51 transaction, that space is provided on any required form so that the  
52 applicant shall register or decline registration in the donate life  
53 registry for organ, eye and tissue donations under this section and that  
54 the following is stated on the form in clear and conspicuous type:

1 "You must fill out the following section: Would you like to be added  
2 to the Donate Life Registry? Check box for 'yes' or 'skip this ques-  
3 tion'."

4 § 6. Paragraph 1 of subsection (e) of section 697 of the tax law, as  
5 amended by chapter 477 of the laws of 1998, is amended to read as  
6 follows:

7 (1) Except in accordance with proper judicial order, section one  
8 hundred seventy-one-bb of this chapter, or as otherwise provided by law,  
9 it shall be unlawful for the commissioner, any officer or employee of  
10 the department, any person engaged or retained by such department on an  
11 independent contract basis, any depository to which any return may be  
12 delivered as provided in subsection (h) or (i) of this section, any  
13 officer or employee of such depository, or any person who, pursuant to  
14 this section, is permitted to inspect any report or return or to whom a  
15 copy, an abstract or a portion of any report or return is furnished, or  
16 to whom any information contained in any report or return is furnished,  
17 to divulge or make known in any manner the amount of income or any  
18 particulars set forth or disclosed in any report or return required  
19 under this article, under section one hundred seventy-one-a or section  
20 one hundred seventy-one-h of this chapter, or under this article and  
21 article eighteen of the labor law.

22 § 7. The opening paragraph of paragraph 3 of subsection (e) of section  
23 697 of the tax law, as amended by chapter 284 of the laws of 2016, is  
24 amended to read as follows:

25 Nothing herein shall be construed to prohibit the department, its  
26 officers or employees from furnishing information to the office of  
27 temporary and disability assistance relating to the payment of the cred-  
28 it for certain household and dependent care services necessary for gain-  
29 ful employment under subsection (c) of section six hundred six of this  
30 article and the earned income credit under subsection (d) of section six  
31 hundred six of this article and the enhanced earned income credit under  
32 subsection (d-1) of section six hundred six of this article, or pursuant  
33 to a local law enacted by a city having a population of one million or  
34 more pursuant to subsection (f) of section thirteen hundred ten of this  
35 chapter, only to the extent necessary to calculate qualified state  
36 expenditures under paragraph seven of subdivision (a) of section four  
37 hundred nine of the federal social security act or to document the prop-  
38 er expenditure of federal temporary assistance for needy families funds  
39 under section four hundred three of such act. The office of temporary  
40 and disability assistance may redisclose such information to the United  
41 States department of health and human services only to the extent neces-  
42 sary to calculate such qualified state expenditures or to document the  
43 proper expenditure of such federal temporary assistance for needy fami-  
44 lies funds. Nothing herein shall be construed to prohibit the delivery  
45 by the commissioner to a commissioner of jurors, appointed pursuant to  
46 section five hundred four of the judiciary law, or, in counties within  
47 cities having a population of one million or more, to the county clerk  
48 of such county, or to the clerk of the court or jury administrator of a  
49 United States district court appointed pursuant to title twenty-eight of  
50 the United States Code, section 1836(b)(2), of a mailing list of indi-  
51 viduals to whom income tax forms are mailed by the commissioner for the  
52 sole purpose of compiling a list of prospective jurors as provided in  
53 article sixteen of the judiciary law or title twenty-eight of the United  
54 States Code. Provided, however, such delivery shall only be made pursu-  
55 ant to an order of the chief administrator of the courts, appointed  
56 pursuant to section two hundred ten of the judiciary law or an order of

1 a chief judge of any United States district court in New York State. No  
2 such order may be issued unless such chief administrator or chief judge  
3 of such United States district court is satisfied that such mailing list  
4 is needed to compile a proper list of prospective jurors for the county  
5 or such United States district court for which such order is sought and  
6 that, in view of the responsibilities imposed by the various laws of the  
7 state on the department, it is reasonable to require the commissioner to  
8 furnish such list. Such order shall provide that such list shall be used  
9 for the sole purpose of compiling a list of prospective jurors and that  
10 such commissioner of jurors, or such county clerk, or clerk of the court  
11 or jury administrator of such United States district court shall take  
12 all necessary steps to insure that the list is kept confidential and  
13 that there is no unauthorized use or disclosure of such list. Further-  
14 more, nothing herein shall be construed to prohibit the delivery to a  
15 taxpayer or [~~his or her~~] their duly authorized representative of a  
16 certified copy of any return or report filed in connection with [~~his or~~  
17 ~~her~~] their tax or to prohibit the publication of statistics so classi-  
18 fied as to prevent the identification of particular reports or returns  
19 and the items thereof, or the inspection by the attorney general or  
20 other legal representatives of the state of the report or return of any  
21 taxpayer or of any employer filed under section one hundred  
22 seventy-one-h of this chapter, where such taxpayer or employer shall  
23 bring action to set aside or review the tax based thereon, or against  
24 whom an action or proceeding under this chapter or under this chapter  
25 and article eighteen of the labor law has been recommended by the  
26 commissioner, the commissioner of labor with respect to unemployment  
27 insurance matters, or the attorney general or has been instituted, or  
28 the inspection of the reports or returns required under this article by  
29 the comptroller or duly designated officer or employee of the state  
30 department of audit and control, for purposes of the audit of a refund  
31 of any tax paid by a taxpayer under this article, or the furnishing to  
32 the state department of labor of unemployment insurance information  
33 obtained or derived from quarterly combined withholding, wage reporting  
34 and unemployment insurance returns required to be filed by employers  
35 pursuant to paragraph four of subsection (a) of section six hundred  
36 seventy-four of this article, for purposes of administration of such  
37 department's unemployment insurance program, employment services  
38 program, federal and state employment and training programs, employment  
39 statistics and labor market information programs, worker protection  
40 programs, federal programs for which the department has administrative  
41 responsibility or for other purposes deemed appropriate by the commis-  
42 sioner of labor consistent with the provisions of the labor law, and  
43 redisclosure of such information in accordance with the provisions of  
44 sections five hundred thirty-six and five hundred thirty-seven of the  
45 labor law or any other applicable law, or the furnishing to the state  
46 office of temporary and disability assistance of information obtained or  
47 derived from New York state personal income tax returns as described in  
48 paragraph (b) of subdivision two of section one hundred seventy-one-g of  
49 this chapter for the purpose of reviewing support orders enforced pursu-  
50 ant to title six-A of article three of the social services law to aid in  
51 the determination of whether such orders should be adjusted, or the  
52 furnishing of information obtained from the reports required to be  
53 submitted by employers regarding newly hired or re-hired employees  
54 pursuant to section one hundred seventy-one-h of this chapter to the  
55 state office of temporary and disability assistance, the state depart-  
56 ment of health, the state department of labor and the workers' compen-

1 sation board for purposes of administration of the child support  
2 enforcement program, verification of individuals' eligibility for one or  
3 more of the programs specified in subsection (b) of section eleven  
4 hundred thirty-seven of the federal social security act and for other  
5 public assistance programs authorized by state law, and administration  
6 of the state's employment security and workers' compensation programs,  
7 and to the national directory of new hires established pursuant to  
8 section four hundred fifty-three-A of the federal social security act  
9 for the purposes specified in such section, or the furnishing to the  
10 state office of temporary and disability assistance of the amount of an  
11 overpayment of income tax and interest thereon certified to the comp-  
12 troller to be credited against past-due support pursuant to section one  
13 hundred seventy-one-c of this chapter and of the name and social securi-  
14 ty number of the taxpayer who made such overpayment, or the disclosing  
15 to the commissioner of finance of the city of New York, pursuant to  
16 section one hundred seventy-one-l of this chapter, of the amount of an  
17 overpayment and interest thereon certified to the comptroller to be  
18 credited against a city of New York tax warrant judgment debt and of the  
19 name and social security number of the taxpayer who made such overpay-  
20 ment, or the furnishing to the New York state higher education services  
21 corporation of the amount of an overpayment of income tax and interest  
22 thereon certified to the comptroller to be credited against the amount  
23 of a default in repayment of any education loan debt, including judg-  
24 ments, owed to the federal or New York state government that is being  
25 collected by the New York state higher education services corporation,  
26 and of the name and social security number of the taxpayer who made such  
27 overpayment, or the furnishing to the state department of health of the  
28 information required by paragraph (f) of subdivision two and subdivision  
29 two-a of section two thousand five hundred eleven of the public health  
30 law and by subdivision eight of section three hundred sixty-six-a of the  
31 social services law, or the furnishing to the state university of New  
32 York or the city university of New York respectively or the attorney  
33 general on behalf of such state or city university the amount of an  
34 overpayment of income tax and interest thereon certified to the comp-  
35 troller to be credited against the amount of a default in repayment of a  
36 state university loan pursuant to section one hundred seventy-one-e of  
37 this chapter and of the name and social security number of the taxpayer  
38 who made such overpayment, or the disclosing to a state agency, pursuant  
39 to section one hundred seventy-one-f of this chapter, of the amount of  
40 an overpayment and interest thereon certified to the comptroller to be  
41 credited against a past-due legally enforceable debt owed to such agency  
42 and of the name and social security number of the taxpayer who made such  
43 overpayment, or the furnishing of employee and employer information  
44 obtained through the wage reporting system, pursuant to section one  
45 hundred seventy-one-a of this chapter, as added by chapter five hundred  
46 forty-five of the laws of nineteen hundred seventy-eight, to the state  
47 office of temporary and disability assistance, the department of health  
48 or to the state office of the medicaid inspector general for the purpose  
49 of verifying eligibility for and entitlement to amounts of benefits  
50 under the social services law or similar law of another jurisdiction,  
51 locating absent parents or other persons legally responsible for the  
52 support of applicants for or recipients of public assistance and care  
53 under the social services law and persons legally responsible for the  
54 support of a recipient of services under section one hundred eleven-g of  
55 the social services law and, in appropriate cases, establishing support  
56 obligations pursuant to the social services law and the family court act

1 or similar provision of law of another jurisdiction for the purpose of  
2 evaluating the effect on earnings of participation in employment, train-  
3 ing or other programs designed to promote self-sufficiency authorized  
4 pursuant to the social services law by current recipients of public  
5 assistance and care and by former applicants and recipients of public  
6 assistance and care, (except that with regard to former recipients,  
7 information which relates to a particular former recipient shall be  
8 provided with client identifying data deleted), to the state office of  
9 temporary and disability assistance for the purpose of determining the  
10 eligibility of any child in the custody, care and custody or custody and  
11 guardianship of a local social services district or of the office of  
12 children and family services for federal payments for foster care and  
13 adoption assistance pursuant to the provisions of title IV-E of the  
14 federal social security act by providing information with respect to the  
15 parents, the stepparents, the child and the siblings of the child who  
16 were living in the same household as such child during the month that  
17 the court proceedings leading to the child's removal from the household  
18 were initiated, or the written instrument transferring care and custody  
19 of the child pursuant to the provisions of section three hundred fifty-  
20 eight-a or three hundred eighty-four-a of the social services law was  
21 signed, provided however that the office of temporary and disability  
22 assistance shall only use the information obtained pursuant to this  
23 subdivision for the purpose of determining the eligibility of such child  
24 for federal payments for foster care and adoption assistance pursuant to  
25 the provisions of title IV-E of the federal social security act, and to  
26 the state department of labor, or other individuals designated by the  
27 commissioner of labor, for the purpose of the administration of such  
28 department's unemployment insurance program, employment services  
29 program, federal and state employment and training programs, employment  
30 statistics and labor market information programs, worker protection  
31 programs, federal programs for which the department has administrative  
32 responsibility or for other purposes deemed appropriate by the commis-  
33 sioner of labor consistent with the provisions of the labor law, and  
34 redisclosure of such information in accordance with the provisions of  
35 sections five hundred thirty-six and five hundred thirty-seven of the  
36 labor law, or the furnishing of information, which is obtained from the  
37 wage reporting system operated pursuant to section one hundred seventy-  
38 one-a of this chapter, as added by chapter five hundred forty-five of  
39 the laws of nineteen hundred seventy-eight, to the state office of  
40 temporary and disability assistance so that it may furnish such informa-  
41 tion to public agencies of other jurisdictions with which the state  
42 office of temporary and disability assistance has an agreement pursuant  
43 to paragraph (h) or (i) of subdivision three of section twenty of the  
44 social services law, and to the state office of temporary and disability  
45 assistance for the purpose of fulfilling obligations and responsibil-  
46 ities otherwise incumbent upon the state department of labor, under  
47 section one hundred twenty-four of the federal family support act of  
48 nineteen hundred eighty-eight, by giving the federal parent locator  
49 service, maintained by the federal department of health and human  
50 services, prompt access to such information as required by such act, or  
51 to the state department of health to verify eligibility under the child  
52 health insurance plan pursuant to subdivisions two and two-a of section  
53 two thousand five hundred eleven of the public health law, to verify  
54 eligibility under the medical assistance and family health plus programs  
55 pursuant to subdivision eight of section three hundred sixty-six-a of  
56 the social services law, and to verify eligibility for the program for

1 elderly pharmaceutical insurance coverage under title three of article  
2 two of the elder law, or to the office of vocational and educational  
3 services for individuals with disabilities of the education department,  
4 the commission for the blind and any other state vocational rehabili-  
5 tation agency, for purposes of obtaining reimbursement from the federal  
6 social security administration for expenditures made by such office,  
7 commission or agency on behalf of disabled individuals who have achieved  
8 economic self-sufficiency or to the higher education services corpo-  
9 ration for the purpose of assisting the corporation in default  
10 prevention and default collection of education loan debt, including  
11 judgments, owed to the federal or New York state government; provided,  
12 however, that such information shall be limited to the names, social  
13 security numbers, home and/or business addresses, and employer names of  
14 defaulted or delinquent student loan borrowers, or to the office of the  
15 state comptroller for purposes of verifying the income of a retired  
16 member of a retirement system or pension plan administered by the state  
17 or any of its political subdivisions who returns to public employment,  
18 or to the New York state donate life registry established pursuant to  
19 section forty-three hundred ten of the public health law for the  
20 purposes of enrolling individuals as organ donors pursuant to section  
21 one hundred seventy-one-bb of this chapter.

22 § 8. This act shall take effect on the one hundred eightieth day after  
23 it shall have become a law; provided, however, that if section 3 of  
24 chapter 128 of the laws of 2025 shall not have taken effect on or before  
25 such date then section three of this act shall take effect on the same  
26 date and in the same manner as such section of such chapter of the laws  
27 of 2025, takes effect; and provided further, that if section 5 of chap-  
28 ter 662 of the laws of 2024 shall not have taken effect on or before  
29 such date then section five of this act shall take effect on the same  
30 date and in the same manner as such section of such chapter of the laws  
31 of 2024, takes effect. Effective immediately, the addition, amendment  
32 and/or repeal of any rule or regulation necessary for the implementation  
33 of this act on its effective date are authorized to be made and  
34 completed on or before such effective date.