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:

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

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

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

3. Beginning on and after January first, two thousand twenty-seven, notwithstanding any other provision of law to the contrary, the department 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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resident individual's income tax return that provides such individual's written consent to enroll in the donate life registry and to share such individual's information with the donate life registry including but not limited to, an individual's name, social security number, and additional data.

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

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

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

(a) Such organ, eye and tissue registration of consent to make an anatomical gift can be made through: (i) indication made on the application or renewal form of a driver's license, (ii) indication made on a non-driver identification card application or renewal form, (iii) indication made on a voter registration form pursuant to subdivision five of section 5-210 of the election law, (iv) indication made on the application for, or manual renewal application by an account holder of, health care coverage offered through the state health benefit exchange, (v) enrollment through the donate life registry website, (vi) paper enrollment submitted to the donate life registry, (vii) indication made on the application or renewal form of a hunting, fishing or trapping license issued pursuant to title seven of article eleven of the environmental conservation law, (viii) indication made on transactions administered by the office of temporary and disability assistance through the mybenefits.ny.gov website, or any such successor website; (ix) indication made on applications, renewals or related transactions for college financial aid, grants, or scholarships offered or administered through any website maintained by the higher education services corporation; (x) transactions conducted through the patient-facing portal of an individual's electronic health records; [~~or~~] (xi) indication made on any personal income tax document in accordance with the provisions of section one hundred seventy-one-bb of the tax law; or (xii) through any other method identified by the commissioner. The department shall establish a means by which to register the consent given by individuals who are sixteen or seventeen years of age in the donate life registry, and shall make registration available by any of the methods provided in subparagraphs (i), (ii), (iii), (iv), (v), (vi), (vii), (viii), (ix), (x) [~~and~~], (xi) and (xii) of this paragraph.

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

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

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

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

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

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

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

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

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

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

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

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

Nothing herein shall be construed to prohibit the department, its officers or employees from furnishing information to the office of temporary and disability assistance relating to the payment of the credit for certain household and dependent care services necessary for gainful employment under subsection (c) of section six hundred six of this article and the earned income credit under subsection (d) of section six hundred six of this article and the enhanced earned income credit under subsection (d-1) of section six hundred six of this article, or pursuant to a local law enacted by a city having a population of one million or more pursuant to subsection (f) of section thirteen hundred ten of this chapter, only to the extent necessary to calculate qualified state expenditures under paragraph seven of subdivision (a) of section four hundred nine of the federal social security act or to document the proper expenditure of federal temporary assistance for needy families funds under section four hundred three of such act. The office of temporary and disability assistance may redisclose such information to the United States department of health and human services only to the extent necessary to calculate such qualified state expenditures or to document the proper expenditure of such federal temporary assistance for needy families funds. Nothing herein shall be construed to prohibit the delivery by the commissioner to a commissioner of jurors, appointed pursuant to section five hundred four of the judiciary law, or, in counties within cities having a population of one million or more, to the county clerk of such county, or to the clerk of the court or jury administrator of a United States district court appointed pursuant to title twenty-eight of the United States Code, section 1836(b)(2), of a mailing list of individuals to whom income tax forms are mailed by the commissioner for the sole purpose of compiling a list of prospective jurors as provided in article sixteen of the judiciary law or title twenty-eight of the United States Code. Provided, however, such delivery shall only be made pursuant to an order of the chief administrator of the courts, appointed pursuant to section two hundred ten of the judiciary law or an order of

a chief judge of any United States district court in New York State. No such order may be issued unless such chief administrator or chief judge of such United States district court is satisfied that such mailing list is needed to compile a proper list of prospective jurors for the county or such United States district court for which such order is sought and that, in view of the responsibilities imposed by the various laws of the state on the department, it is reasonable to require the commissioner to furnish such list. Such order shall provide that such list shall be used for the sole purpose of compiling a list of prospective jurors and that such commissioner of jurors, or such county clerk, or clerk of the court or jury administrator of such United States district court shall take all necessary steps to insure that the list is kept confidential and that there is no unauthorized use or disclosure of such list. Furthermore, nothing herein shall be construed to prohibit the delivery to a taxpayer or [~~his or her~~] **their** duly authorized representative of a certified copy of any return or report filed in connection with [~~his or her~~] **their** tax or to prohibit the publication of statistics so classified as to prevent the identification of particular reports or returns and the items thereof, or the inspection by the attorney general or other legal representatives of the state of the report or return of any taxpayer or of any employer filed under section one hundred seventy-one-h of this chapter, where such taxpayer or employer shall bring action to set aside or review the tax based thereon, or against whom an action or proceeding under this chapter or under this chapter and article eighteen of the labor law has been recommended by the commissioner, the commissioner of labor with respect to unemployment insurance matters, or the attorney general or has been instituted, or the inspection of the reports or returns required under this article by the comptroller or duly designated officer or employee of the state department of audit and control, for purposes of the audit of a refund of any tax paid by a taxpayer under this article, or the furnishing to the state department of labor of unemployment insurance information obtained or derived from quarterly combined withholding, wage reporting and unemployment insurance returns required to be filed by employers pursuant to paragraph four of subsection (a) of section six hundred seventy-four of this article, for purposes of administration of such department's unemployment insurance program, employment services program, federal and state employment and training programs, employment statistics and labor market information programs, worker protection programs, federal programs for which the department has administrative responsibility or for other purposes deemed appropriate by the commissioner of labor consistent with the provisions of the labor law, and redisclosure of such information in accordance with the provisions of sections five hundred thirty-six and five hundred thirty-seven of the labor law or any other applicable law, or the furnishing to the state office of temporary and disability assistance of information obtained or derived from New York state personal income tax returns as described in paragraph (b) of subdivision two of section one hundred seventy-one-g of this chapter for the purpose of reviewing support orders enforced pursuant to title six-A of article three of the social services law to aid in the determination of whether such orders should be adjusted, or the furnishing of information obtained from the reports required to be submitted by employers regarding newly hired or re-hired employees pursuant to section one hundred seventy-one-h of this chapter to the state office of temporary and disability assistance, the state department of health, the state department of labor and the workers' compen-

sation board for purposes of administration of the child support enforcement program, verification of individuals' eligibility for one or more of the programs specified in subsection (b) of section eleven hundred thirty-seven of the federal social security act and for other public assistance programs authorized by state law, and administration of the state's employment security and workers' compensation programs, and to the national directory of new hires established pursuant to section four hundred fifty-three-A of the federal social security act for the purposes specified in such section, or the furnishing to the state office of temporary and disability assistance of the amount of an overpayment of income tax and interest thereon certified to the comptroller to be credited against past-due support pursuant to section one hundred seventy-one-c of this chapter and of the name and social security number of the taxpayer who made such overpayment, or the disclosing to the commissioner of finance of the city of New York, pursuant to section one hundred seventy-one-l of this chapter, of the amount of an overpayment and interest thereon certified to the comptroller to be credited against a city of New York tax warrant judgment debt and of the name and social security number of the taxpayer who made such overpayment, or the furnishing to the New York state higher education services corporation of the amount of an overpayment of income tax and interest thereon certified to the comptroller to be credited against the amount of a default in repayment of any education loan debt, including judgments, owed to the federal or New York state government that is being collected by the New York state higher education services corporation, and of the name and social security number of the taxpayer who made such overpayment, or the furnishing to the state department of health of the information required by paragraph (f) of subdivision two and subdivision two-a of section two thousand five hundred eleven of the public health law and by subdivision eight of section three hundred sixty-six-a of the social services law, or the furnishing to the state university of New York or the city university of New York respectively or the attorney general on behalf of such state or city university the amount of an overpayment of income tax and interest thereon certified to the comptroller to be credited against the amount of a default in repayment of a state university loan pursuant to section one hundred seventy-one-e of this chapter and of the name and social security number of the taxpayer who made such overpayment, or the disclosing to a state agency, pursuant to section one hundred seventy-one-f of this chapter, of the amount of an overpayment and interest thereon certified to the comptroller to be credited against a past-due legally enforceable debt owed to such agency and of the name and social security number of the taxpayer who made such overpayment, or the furnishing of employee and employer information obtained through the wage reporting system, pursuant to section one hundred seventy-one-a of this chapter, as added by chapter five hundred forty-five of the laws of nineteen hundred seventy-eight, to the state office of temporary and disability assistance, the department of health or to the state office of the medicaid inspector general for the purpose of verifying eligibility for and entitlement to amounts of benefits under the social services law or similar law of another jurisdiction, locating absent parents or other persons legally responsible for the support of applicants for or recipients of public assistance and care under the social services law and persons legally responsible for the support of a recipient of services under section one hundred eleven-g of the social services law and, in appropriate cases, establishing support obligations pursuant to the social services law and the family court act

or similar provision of law of another jurisdiction for the purpose of evaluating the effect on earnings of participation in employment, training or other programs designed to promote self-sufficiency authorized pursuant to the social services law by current recipients of public assistance and care and by former applicants and recipients of public assistance and care, (except that with regard to former recipients, information which relates to a particular former recipient shall be provided with client identifying data deleted), to the state office of temporary and disability assistance for the purpose of determining the eligibility of any child in the custody, care and custody or custody and guardianship of a local social services district or of the office of children and family services for federal payments for foster care and adoption assistance pursuant to the provisions of title IV-E of the federal social security act by providing information with respect to the parents, the stepparents, the child and the siblings of the child who were living in the same household as such child during the month that the court proceedings leading to the child's removal from the household were initiated, or the written instrument transferring care and custody of the child pursuant to the provisions of section three hundred fifty-eight-a or three hundred eighty-four-a of the social services law was signed, provided however that the office of temporary and disability assistance shall only use the information obtained pursuant to this subdivision for the purpose of determining the eligibility of such child for federal payments for foster care and adoption assistance pursuant to the provisions of title IV-E of the federal social security act, and to the state department of labor, or other individuals designated by the commissioner of labor, for the purpose of the administration of such department's unemployment insurance program, employment services program, federal and state employment and training programs, employment statistics and labor market information programs, worker protection programs, federal programs for which the department has administrative responsibility or for other purposes deemed appropriate by the commissioner of labor consistent with the provisions of the labor law, and redisclosure of such information in accordance with the provisions of sections five hundred thirty-six and five hundred thirty-seven of the labor law, or the furnishing of information, which is obtained from the wage reporting system operated pursuant to section one hundred seventy-one-a of this chapter, as added by chapter five hundred forty-five of the laws of nineteen hundred seventy-eight, to the state office of temporary and disability assistance so that it may furnish such information to public agencies of other jurisdictions with which the state office of temporary and disability assistance has an agreement pursuant to paragraph (h) or (i) of subdivision three of section twenty of the social services law, and to the state office of temporary and disability assistance for the purpose of fulfilling obligations and responsibilities otherwise incumbent upon the state department of labor, under section one hundred twenty-four of the federal family support act of nineteen hundred eighty-eight, by giving the federal parent locator service, maintained by the federal department of health and human services, prompt access to such information as required by such act, or to the state department of health to verify eligibility under the child health insurance plan pursuant to subdivisions two and two-a of section two thousand five hundred eleven of the public health law, to verify eligibility under the medical assistance and family health plus programs pursuant to subdivision eight of section three hundred sixty-six-a of the social services law, and to verify eligibility for the program for

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

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