

# STATE OF NEW YORK

2702

2025-2026 Regular Sessions

## IN ASSEMBLY

January 22, 2025

Introduced by M. of A. SMULLEN -- read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to the tax credit for organ and tissue donors and to amend the public health law, in relation to allowing persons fourteen and fifteen years old to register to make an anatomical gift with parental notification, and requiring certain tax documents to include organ donation check box (Part A); to amend the education law, in relation to directing the commissioner of education to make recommendations to the board of regents relating to the adoption in instruction in high schools of information relating to blood, bone marrow and organ and tissue donations (Part B); to amend the education law, in relation to education requirements for physicians and nurses relating to organ and tissue donation and recovery (Part C); to amend the public health law, in relation to state agency mandatory inquiry provisions (Part D); and to amend the county law, in relation to coroner and medical examiner protocols (Part E)

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

1 Section 1. This act shall be known and may be cited as "AJ's Law".  
2 § 2. This act enacts into law major components of legislation neces-  
3 sary to implement certain provisions regarding the donation of anatom-  
4 ical gifts. Each component is wholly contained within a Part identified  
5 as Parts A through E. The effective date for each particular provision  
6 contained within such Part is set forth in the last section of such  
7 Part. Any provision in any section contained within a Part, including  
8 the effective date of the Part, which makes a reference to a section "of  
9 this act", when used in connection with that particular component, shall  
10 be deemed to mean and refer to the corresponding section of the Part in  
11 which it is found. Section four of this act sets forth the general  
12 effective date of this act.

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

LBD00249-01-5

1

## PART A

2 Section 1. Section 606 of the tax law is amended by adding a new  
3 subsection (qqq) to read as follows:

4 (qqq) Organ and tissue donation credit. (1) Allowance of credit. For  
5 tax years beginning on or after January first, two thousand twenty-five,  
6 a taxpayer shall be allowed a credit against the taxes imposed by this  
7 article for eligible unreimbursed expenses associated with organ or  
8 tissue donation. The amount of the credit may not exceed ten thousand  
9 dollars. Eligible expenses shall include unreimbursed expenses incurred  
10 by the taxpayer, the spouse of the taxpayer, or the parent or legal  
11 guardian of a dependent donor and are related to the taxpayer's or their  
12 dependent's organ or tissue donation, including: (i) travel expenses;  
13 (ii) lodging expenses; (iii) lost wages; (iv) child care costs; (v)  
14 legal and administrative costs; and (vi) other necessary medical  
15 expenses not covered by the taxpayer's health insurance plan.

16 (2) Eligibility. To be eligible for the organ and tissue donation  
17 credit, a taxpayer, their spouse, or the taxpayer's dependent shall have  
18 donated one or more of their human organs or tissues to another human  
19 being for human organ or tissue transplantation. A taxpayer would not be  
20 eligible for this credit for any donation for which the taxpayer, their  
21 spouse, or the taxpayer's dependent has received benefits under section  
22 forty-three hundred seventy-one of the public health law.

23 (3) Application of credit. A taxpayer applying for this credit shall  
24 provide, in a manner prescribed by the commissioner, proof of such  
25 eligible unreimbursed expenses. The commissioner shall develop such  
26 rules and regulations as necessary for the verification of eligible  
27 unreimbursed expenses. If the amount of credit allowed under this  
28 subsection for any taxable year reduces the tax to such amount or if the  
29 taxpayer otherwise pays tax based on the fixed dollar minimum amount,  
30 any excess amount of credit will be treated as an overpayment of tax to  
31 be credited or refunded in accordance with the provisions of section one  
32 thousand eighty-six of this chapter. Provided, however, the provisions  
33 of subsection (c) of section one thousand eighty-eight of this chapter  
34 notwithstanding, no interest shall be paid thereon.

35 § 2. Section 171 of the tax law is amended by adding a new subdivision  
36 twenty-ninth to read as follows:

37 Twenty-ninth. Require that any tax document that is subject to manda-  
38 tory electronic filing in accordance with the provisions of section  
39 twenty-nine of this chapter include an option in the form of a check-off  
40 box for taxpayers to elect to register with the New York state donate  
41 life registry for organ, eye and tissue donations in accordance with  
42 section forty-three hundred ten of the public health law.

43 § 3. Paragraph (b) of subdivision 1 of section 4301 of the public  
44 health law, as amended by section 1 of part B of chapter 742 of the  
45 laws of 2019, is amended to read as follows:

46 (b) Any person who is fourteen, fifteen, sixteen or seventeen years of  
47 age and of sound mind may make an anatomical gift to take effect upon  
48 their death for any purpose specified in section forty-three hundred two  
49 of this article, limit an anatomical gift to one or more of those  
50 purposes, or refuse to make an anatomical gift. In any case where the  
51 donor has a properly executed document of gift, notice of such gift  
52 shall be provided to the donor's parents or guardians, and authorization  
53 for donation may be rescinded or amended by an objection by a parent or  
54 guardian of the donor at the time of death and prior to the recovery of  
55 any organ or tissue if the donor is less than eighteen years of age. An

1 anatomical gift made by an individual more than [~~sixteen~~] fourteen years  
2 of age but less than eighteen shall otherwise not be rescinded, except  
3 upon a showing that the donor revoked the authorization pursuant to  
4 section forty-three hundred five of this article. Upon the donor reach-  
5 ing the age of eighteen, the donor's consent to donate [~~his or her~~] the  
6 donor's organs or tissue shall be regarded as consent for authorization  
7 to make an anatomical gift pursuant to paragraph (a) of this subdivi-  
8 sion.

9 § 4. Paragraph (a) and subparagraph (i) of paragraph (b) of subdivi-  
10 sion 5 of section 4310 of the public health law, paragraph (a) as  
11 amended by chapter 29 of the laws of 2023, and subparagraph (i) of para-  
12 graph (b) as amended by chapter 758 of the laws of 2022, are amended to  
13 read as follows:

14 (a) Such organ, eye and tissue registration of consent to make an  
15 anatomical gift can be made through: (i) indication made on the applica-  
16 tion or renewal form of a driver's license, (ii) indication made on a  
17 non-driver identification card application or renewal form, (iii) indi-  
18 cation made on a voter registration form pursuant to subdivision five of  
19 section 5-210 of the election law, (iv) indication made on the applica-  
20 tion for, or manual renewal application by an account holder of, health  
21 care coverage offered through the NY State of Health, the official  
22 Health Plan Marketplace, (v) enrollment through the donate life registry  
23 website, (vi) paper enrollment submitted to the donate life registry,  
24 (vii) indication made on the application or renewal form of a hunting,  
25 fishing or trapping license issued pursuant to title seven of article  
26 eleven of the environmental conservation law, (viii) indication made on  
27 transactions administered by the office of temporary and disability  
28 assistance through the mybenefits.ny.gov website, or any such successor  
29 website; (ix) indication made on applications, renewals or related tran-  
30 sactions for college financial aid, grants, or scholarships offered or  
31 administered through any website maintained by the higher education  
32 services corporation; (x) indication made by an insured and/or applicant  
33 for insurance during enrollments, renewals, and the initial process for  
34 an insured in setting up an online member service portal with their  
35 insurer for accident and health insurance policies and contracts issued  
36 pursuant to article forty-four of this chapter, article forty-two of the  
37 insurance law, or article forty-three of the insurance law, excepting  
38 renewals made through the NY State of Health, the official Health Plan  
39 Marketplace, other than those specifically referenced in subparagraph  
40 (iv) of this paragraph and paragraph (v) of subdivision one of section  
41 two hundred six of this chapter; and provided, however, that nothing in  
42 this section shall apply to the medical assistance program under title  
43 eleven of article five of the social services law; [~~or~~] (xi) indication  
44 made on any tax document that is subject to mandatory electronic filing  
45 in accordance with the provisions of section twenty-nine of the tax law;  
46 or (xii) through any other method identified by the commissioner. The  
47 department shall establish a means by which to register the consent  
48 given by individuals who are sixteen or seventeen years of age in the  
49 donate life registry, and shall make registration available by any of  
50 the methods provided in subparagraphs (i), (ii), (iii), (iv), (v), (vi),  
51 (vii), (viii), (ix), (x) [~~and~~], (xi) and (xii) of this paragraph.

52 (i) Where required by law for transactions described in subparagraphs  
53 (i), (ii), (iv), (vii), (viii), (ix), (x) [~~and~~], (xi) and (xii) of para-  
54 graph (a) of this subdivision, the commissioner shall ensure, in consul-  
55 tation with the head of any agency required to implement such trans-  
56 action, that space is provided on any required form so that the

1 applicant shall register or decline registration in the donate life  
2 registry for organ, eye and tissue donations under this section and that  
3 the following is stated on the form in clear and conspicuous type:

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

7 § 5. This act shall take effect immediately; provided that:

8 (a) the provisions of section one of this act shall apply to tax years  
9 beginning on or after January 1, 2025;

10 (b) the amendments to paragraph (a) and subparagraph (i) of paragraph  
11 (b) of subdivision 5 of section 4310 of the public health law made by  
12 section four of this act shall take effect on the one hundred eightieth  
13 day after this act shall have become a law; and

14 (c) if chapter 758 of the laws of 2022 shall not have taken effect on  
15 or before such date then section four of this act shall take effect  
16 on the same date and in the same manner as such chapter of the laws of  
17 2022 takes effect. Effective immediately, the addition, amendment  
18 and/or repeal of any rule or regulation necessary for the implemen-  
19 tation of this act on its effective date are authorized to be made and  
20 completed on or before such effective date.

21 PART B

22 Section 1. Section 305 of the education law is amended by adding a new  
23 subdivision 57 to read as follows:

24 57. a. The commissioner shall make recommendations to the board of  
25 regents relating to the adoption of instruction in information relating  
26 to blood, bone marrow and organ and tissue donations and the ways in  
27 which such donations can be beneficial to others, in senior high  
28 schools.

29 b. Prior to making the recommendations to the board of regents, the  
30 commissioner shall:

31 (i) seek the recommendations of teachers, school administrators,  
32 teacher educators and others with educational expertise in the proposed  
33 curriculum;

34 (ii) seek comment from parents, students and other interested parties;

35 (iii) consider the amount of instructional time such curriculum will  
36 require and whether such time would detract from other mandated courses  
37 of study;

38 (iv) consider the fiscal impact, if any, on the state and school  
39 districts; and

40 (v) consider any additional factors the commissioner deems relevant.

41 c. No later than one hundred eighty days after the effective date of  
42 this subdivision, the commissioner shall provide a recommendation to the  
43 board of regents to either adopt and promulgate appropriate rules and  
44 regulations implementing such curriculum or reject the implementation of  
45 such curriculum. Upon receiving a recommendation from the commissioner,  
46 pursuant to this subdivision, the board of regents shall vote to either  
47 accept or reject the commissioner's recommendation no later than sixty  
48 days after receiving such recommendation.

49 d. If the board of regents adopts such curriculum, the curriculum  
50 requirement shall take effect no later than the next school year after  
51 such curriculum has been adopted.

52 e. If the board of regents rejects such curriculum, the commissioner  
53 shall provide a report of the determination of the board to the gover-  
54 nor, the temporary president of the senate, the speaker of the assembly

1 and the chairs of the senate and assembly committees on education  
2 providing the reasons for such rejection not later than thirty days  
3 after the board of regents rejects such curriculum.

4 § 2. This act shall take effect immediately.

5 PART C

6 Section 1. The education law is amended by adding a new section 6524-a  
7 to read as follows:

8 § 6524-a. Requirements for physician training relative to organ and  
9 tissue donation and recovery. The commissioner, in consultation with the  
10 department of health, the board of medicine, and with the organ procure-  
11 ment organizations designated pursuant to 42 U.S.C.s.1320b-8 to serve in  
12 the state of New York, shall prescribe by regulation the following addi-  
13 tional requirements for physician training:

14 (1) The curriculum in New York state degree programs registered by the  
15 department for the purposes of meeting the education requirements set  
16 forth in this article shall include instruction in organ and tissue  
17 donation and recovery designed to address clinical aspects of the  
18 donation and recovery process and the rights of living organ donors as  
19 set forth in title two of article forty-three-B of the public health  
20 law.

21 (2) Completion of organ and tissue donation and recovery instruction  
22 as provided in subdivision one of this section shall be required as a  
23 condition of receiving a diploma from a school or college of medicine  
24 offering a degree program registered by the department for the purposes  
25 of meeting the education requirements set forth in this article.

26 (3) A school or college of medicine offering a New York state degree  
27 program registered by the department for the purposes of meeting the  
28 education requirements set forth in this article which includes instruc-  
29 tion in organ and tissue donation and recovery as provided in subdivi-  
30 sion one of this section in its curricula shall offer such training for  
31 continuing education credit.

32 (4) A physician licensed to practice medicine in this state prior to  
33 the effective date of this section, who was not required to receive and  
34 did not receive instruction in organ and tissue donation and recovery as  
35 part of a New York state degree program registered by the department for  
36 the purposes of meeting the education requirements set forth in this  
37 article is encouraged to complete such training no later than three  
38 years after the effective date of this section. The training may be  
39 completed through an on-line, credit-based course developed by or for  
40 the organ procurement organizations, in collaboration with professional  
41 medical organizations in the state.

42 § 2. The education law is amended by adding a new section 6913 to read  
43 as follows:

44 § 6913. Requirements for training relative to organ and tissue  
45 donation and recovery. The commissioner, in consultation with the  
46 department of health, the state board for nursing, and with the organ  
47 procurement organizations designated pursuant to 42 U.S.C.s.1320b-8 to  
48 serve in the state of New York, shall prescribe by regulation the  
49 following requirements for New York state nursing education programs:

50 1. New York state certificate and degree programs registered by the  
51 department for the purposes of meeting the education requirements set  
52 forth in this article shall include instruction in organ and tissue  
53 donation and recovery designed to address clinical aspects of the  
54 donation and recovery process and the rights of living organ donors as

1 set forth in title two of article forty-three-B of the public health  
2 law.

3 2. Completion of organ and tissue donation and recovery instruction as  
4 provided in subdivision one of this section shall be required as a  
5 condition of receiving a diploma or certificate from a New York state  
6 certificate or degree program registered by the department for the  
7 purposes of meeting the education requirements set forth in this arti-  
8 cle.

9 3. New York state certificate and degree programs registered by the  
10 department for the purposes of meeting the education requirements set  
11 forth in this article which includes instruction in organ and tissue  
12 donation and recovery as provided in subdivision one of this section in  
13 its curricula shall offer such training for continuing education credit.

14 4. (a) An individual licensed or certified to practice in this state  
15 prior to the effective date of this section, who was not required to  
16 receive and did not receive instruction in organ and tissue donation and  
17 recovery as part of a New York state certificate or degree program  
18 registered by the department for the purposes of meeting the education  
19 requirements set forth in this article is encouraged to complete such  
20 training no later than three years after the effective date of this  
21 section. The training may be completed through an on-line, credit-based  
22 course developed by or for the organ procurement organizations and  
23 approved by the commissioner.

24 (b) The commissioner may waive the requirement in this subdivision if  
25 an applicant for license or certificate renewal demonstrates to the  
26 satisfaction of the commissioner that the applicant has attained the  
27 substantial equivalent of this requirement through completion of a simi-  
28 lar course in the applicant's post-secondary education which meets  
29 criteria established by the commissioner.

30 § 3. This act shall take effect immediately.

31 PART D

32 Section 1. Section 4300 of the public health law is amended by adding  
33 a new subdivision 27 to read as follows:

34 27. "State agency" shall mean any department, agency, board, public  
35 benefit corporation, public authority, or commission having direct  
36 contact with persons receiving services from such entity.

37 § 2. The public health law is amended by adding a new section 4311 to  
38 read as follows:

39 § 4311. Mandatory verbal organ donor registration inquiry by state  
40 agencies. 1. State agencies, as defined by subdivision twenty-seven of  
41 section forty-three hundred of this article, shall inquire of any indi-  
42 vidual seeking in-person services whether such individual is interested  
43 in receiving information about how to register in the donate life regis-  
44 try for organ, eye, and tissue donations under section forty-three  
45 hundred ten of this article.

46 2. The commissioner, in consultation with any contractor selected  
47 pursuant to subdivision two of section forty-three hundred ten of this  
48 article, shall provide educational information and registration forms  
49 allowing individuals to register in the donate life registry for organ,  
50 eye and tissue donations under subdivision forty-three hundred ten of  
51 this article, to state agencies as defined by subdivision twenty-seven  
52 of section forty-three hundred of this article, to be provided to indi-  
53 viduals who respond in the affirmative to the inquiry required by subdi-  
54 vision one of this section.

1 § 3. This act shall take effect immediately.

2 PART E

3 Section 1. Paragraphs (a) and (b) of subdivision 1 of section 671 of  
4 the county law, paragraph (a) as amended by chapter 764 of the laws of  
5 1976 and paragraph (b) as amended by chapter 322 of the laws of 2021,  
6 are amended and a new paragraph (c) is added to read as follows:

7 (a) shall make inquiry into unnatural deaths within [~~his~~] the county  
8 as prescribed by law;

9 (b) shall make inquiry into all deaths whether natural or unnatural in  
10 [~~his or her~~] the county occurring to an incarcerated individual of a  
11 correctional facility as defined by subdivision three of section forty  
12 of the correction law, whether or not the death occurred inside such  
13 facility[]; and

14 (c) shall develop a protocol for making referrals of deaths that fall  
15 under their jurisdiction and occur outside of a hospital. This protocol  
16 shall include, but shall not be limited to, requiring a call be made to  
17 the federally designated organ procurement organization. The federally  
18 designated organ procurement organization will then make donor registry  
19 verification and a donor suitability determination.

20 § 2. This act shall take effect immediately.

21 § 3. Severability clause. If any clause, sentence, paragraph, subdivi-  
22 sion, section or part of this act shall be adjudged by any court of  
23 competent jurisdiction to be invalid, such judgment shall not affect,  
24 impair, or invalidate the remainder thereof, but shall be confined in  
25 its operation to the clause, sentence, paragraph, subdivision, section  
26 or part thereof directly involved in the controversy in which such judg-  
27 ment shall have been rendered. It is hereby declared to be the intent of  
28 the legislature that this act would have been enacted even if such  
29 invalid provisions had not been included herein.

30 § 4. This act shall take effect immediately; provided, however, that  
31 the applicable effective date of Parts A through E of this act shall be  
32 as specifically set forth in the last section of such Parts.