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:

Section 1. This act shall be known and may be cited as "AJ's Law".

§ 2. This act enacts into law major components of legislation necessary to implement certain provisions regarding the donation of anatomical gifts. Each component is wholly contained within a Part identified as Parts A through E. The effective date for each particular provision contained within such Part is set forth in the last section of such Part. Any provision in any section contained within a Part, including the effective date of the Part, which makes a reference to a section "of this act", when used in connection with that particular component, shall be deemed to mean and refer to the corresponding section of the Part in which it is found. Section four of this act sets forth the general effective date of this act.

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

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PART A

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

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

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

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

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

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

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

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

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

§ 4. Paragraph (a) and subparagraph (i) of paragraph (b) of subdivision 5 of section 4310 of the public health law, paragraph (a) as amended by chapter 29 of the laws of 2023, and subparagraph (i) of paragraph (b) as amended by chapter 758 of the laws of 2022, are 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; [~~or~~] (xi) **indication made on any tax document that is subject to mandatory electronic filing in accordance with the provisions of section twenty-nine 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.

(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. This act shall take effect immediately; provided that:

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

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

(c) if chapter 758 of the laws of 2022 shall not have taken effect on or before such date then section four of this act shall take effect on the same date and in the same manner as such chapter of the laws of 2022 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.

PART B

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

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

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

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

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

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

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

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

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

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

e. If the board of regents rejects such curriculum, the commissioner shall provide a report of the determination of the board to the governor, the temporary president of the senate, the speaker of the assembly

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

§ 2. This act shall take effect immediately.

PART C

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

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

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

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

(3) A school or college of medicine offering a New York state degree program registered by the department for the purposes of meeting the education requirements set forth in this article which includes instruction in organ and tissue donation and recovery as provided in subdivision one of this section in its curricula shall offer such training for continuing education credit.

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

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

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

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

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

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

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

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

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

§ 3. This act shall take effect immediately.

PART D

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

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

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

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

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

§ 3. This act shall take effect immediately.

PART E

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

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

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

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

§ 2. This act shall take effect immediately.

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

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