

Act No. 100  
Public Acts of 2023  
Approved by the Governor  
July 18, 2023  
Filed with the Secretary of State  
July 19, 2023  
EFFECTIVE DATE: July 19, 2023

**STATE OF MICHIGAN  
102ND LEGISLATURE  
REGULAR SESSION OF 2023**

Introduced by Reps. Brabec, Liberati, Haadsma, Rheingans, Brenda Carter, Hope, Tyrone Carter, Coffia, Breen, Price, Mentzer, Young, Rogers, Hood, Paiz, Hill, Tsernoglou, Churches, Skaggs, Whitsett and Aiyash

## **ENROLLED HOUSE BILL No. 4362**

AN ACT to amend 1967 PA 281, entitled “An act to meet deficiencies in state funds by providing for the imposition, levy, computation, collection, assessment, reporting, payment, and enforcement by lien and otherwise of taxes on or measured by net income and on certain commercial, business, and financial activities; to prescribe the manner and time of making reports and paying the taxes, and the functions of public officers and others as to the taxes; to permit the inspection of the records of taxpayers; to provide for interest and penalties on unpaid taxes; to provide exemptions, credits and refunds of the taxes; to prescribe penalties for the violation of this act; to provide an appropriation; and to repeal acts and parts of acts,” by amending section 471 (MCL 206.471), as amended by 2011 PA 38, and by adding section 474.

*The People of the State of Michigan enact:*

Sec. 471. (1) The department shall administer the tax imposed by this part. The department shall prescribe forms for use by taxpayers and may promulgate rules for all of the following:

- (a) The maintenance by taxpayers of records, books, and accounts.
  - (b) The computation of the tax.
  - (c) The manner and time of changing or electing accounting methods and of exercising the accounting method options contained in this part.
  - (d) The making of returns, the payment of tax due, and the ascertainment, assessment, and collection of the tax.
- (2) The rules shall follow the rulings of the United States Internal Revenue Service with respect to the federal income tax if those rulings are not inconsistent with this part, and the department may adopt as a part of the rules any portions of the internal revenue code or rulings, in whole or in part.

(3) Each state income tax return shall contain a space for the taxpayer to indicate the school district in which the taxpayer resides. Beginning with the 2023 tax year and each tax year after 2023, the state income tax return shall contain a space for the individual taxpayer to indicate if the individual taxpayer is willing to participate in the anatomical gift donor registry under part 101 of the public health code, 1978 PA 368, MCL 333.10101 to 333.10123. The state income tax return shall also include the following statement under that space: “An individual taxpayer willing to participate in the anatomical gift donor registry must complete the donor registry schedule and submit it with the taxpayer’s state income tax return.”

(4) The department may provide information in the instruction booklet about the purchase of an annual state park motor vehicle permit pursuant to part 741 of the natural resources and environmental protection act, 1994 PA 451, MCL 324.74101 to 324.74126.

(5) In the instruction booklet that accompanies the annual return required under this part, the department shall include all of the following:

(a) A clear and concise listing of each credit and each deduction allowed under this part and a reference to a detailed explanation.

(b) A summary of state expenditures and revenues by major category, in dollar amounts and percentage of total, for the most recent state fiscal year that the information is available.

(c) Beginning with the 2023 tax year, information describing the donor registry program maintained by Michigan's federally designated organ procurement organization or its successor organization under section 10120 of the public health code, 1978 PA 368, MCL 333.10120, explaining the taxpayer's right to make an anatomical gift in the event of death under part 101 of the public health code, 1978 PA 368, MCL 333.10101 to 333.10123, and providing the taxpayer with the opportunity to specify, in a form and manner as prescribed by the department under section 474, on the taxpayer's annual return required under this part that the individual taxpayer is willing to participate in the anatomical gift donor registry under part 101 of the public health code, 1978 PA 368, MCL 333.10101 to 333.10123.

(6) The department shall post the list described in subsection (5)(a) on the department's official website.

Sec. 474. (1) Beginning with 2023 tax year and each tax year after 2023, the department shall develop and utilize a donor registry schedule, that may be filed with a taxpayer's annual return, that provides an individual taxpayer with the opportunity to specify that the individual agrees to participate in the anatomical gift donor registry under part 101 of the public health code, 1978 PA 368, MCL 333.10101 to 333.10123, and is willing to make an anatomical gift in the event of death under part 101 of the public health code, 1978 PA 368, MCL 333.10101 to 333.10123. The donor registry schedule required under this section must include, at a minimum, all of the following information:

(a) The individual taxpayer's name, date of birth, address, and 1 of the following:

(i) The last 4 digits of the individual taxpayer's Social Security number.

(ii) Driver license number.

(iii) State personal identification card number.

(b) Information describing the donor registry program maintained by Michigan's federally designated organ procurement organization or its successor organization under section 10120 of the public health code, 1978 PA 368, MCL 333.10120. The information required under this subdivision must include the address and telephone number of Michigan's federally designated organ procurement organization or its successor organization as described in section 10120 of the public health code, 1978 PA 368, MCL 333.10120.

(c) Information that if the individual taxpayer completes and files the donor registry schedule created under this section with the taxpayer's annual return, the department will forward the completed schedule to the secretary of state for that individual to be included as a donor on the donor registry maintained by the secretary of state or for that individual's information to be transferred directly to the organ procurement organization or its successor organization, or both, in accordance with section 10120 of the public health code, 1978 PA 368, MCL 333.10120.

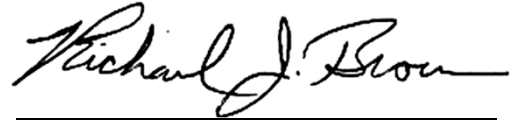
(2) For taxpayers who file a joint return, each individual taxpayer that agrees to participate in the anatomical gift donor registry under part 101 of the public health code, 1978 PA 368, MCL 333.10101 to 333.10123, shall separately affirm the individual's willingness to be placed on the donor registry maintained by the secretary of state or to have that individual's information transferred directly to the organ procurement organization or its successor organization by completing the donor registry schedule required under this section. The department shall forward each donor registry schedule filed with an annual return to the secretary of state. The department and secretary of state shall determine the manner and frequency that the donor registry schedule filed with an annual return must be forwarded from the department to the secretary of state. The confidentiality restrictions provided in section 28(1)(f) of 1941 PA 122, MCL 205.28, do not apply to the disclosure required by this subsection.

(3) Information about an individual taxpayer's indication of a willingness to participate in the anatomical gift donor registry under part 101 of the public health code, 1978 PA 368, MCL 333.10101 to 333.10123, that is included in the donor registry schedule obtained by the department and forwarded to the secretary of state under this section is exempt from disclosure under section 13(1)(d) of the freedom of information act, 1976 PA 442, MCL 15.243. The department is not required to maintain a record of an individual taxpayer who does not indicate a willingness to participate in the anatomical gift donor registry under part 101 of the public health code, 1978 PA 368, MCL 333.10101 to 333.10123.

Enacting section 1. This amendatory act does not take effect unless all of the following bills of the 102nd Legislature are enacted into law:

- (a) House Bill No. 4363.
- (b) House Bill No. 4364.

This act is ordered to take immediate effect.



Clerk of the House of Representatives



Secretary of the Senate

Approved \_\_\_\_\_

\_\_\_\_\_  
Governor

**Compiler's note:** House Bill No. 4363, referred to in enacting section 1, was filed with the Secretary of State July 19, 2023, and became 2023 PA 101, Imd. Eff. July 19, 2023.

House Bill No. 4364, also referred to in enacting section 1, was filed with the Secretary of State July 19, 2023, and became 2023 PA 102, Imd. Eff. July 19, 2023.