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State of Minnesota

HOUSE OF REPRESENTATIVES

NINETY-FOURTH SESSION

H. F. No. 5052

04/22/2026 Authored by Norris and Kraft
The bill was read for the first time and referred to the Committee on Taxes

1.1 A bill for an act
1.2 relating to taxation; individual income; requiring the individual income tax return
1.3 to include the option to make an anatomical gift; proposing coding for new law in
1.4 Minnesota Statutes, chapter 289A.

1.5 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

1.6 Section 1. [289A.15] INDIVIDUAL INCOME TAX RETURNS TO ALLOW
1.7 ELECTION FOR ANATOMICAL GIFTS.

1.8 (a) Notwithstanding sections 270C.30 and 289A.08, subdivision 17, the individual
1.9 income tax return must allow the taxpayer, and in the case of a joint return, the taxpayer's
1.10 spouse, to indicate the taxpayer is willing to make an anatomical gift, as provided in this
1.11 section.

1.12 (b) The individual income tax return and instructions must contain statements sufficient
1.13 to comply with chapter 525A such that submission of the return to the commissioner makes
1.14 the anatomical gift effective under that chapter for the taxpayer or the taxpayer's spouse.

1.15 (c) The Department of Revenue's website must include a link to the website of a federally
1.16 designated organ procurement organization that describes:

1.17 (1) Minnesota laws regarding anatomical gifts;

1.18 (2) the need for and benefits of anatomical gifts; and

1.19 (3) the legal implications of making an anatomical gift, including the law governing
1.20 revocation of anatomical gifts.

2.1 (d) For an individual who makes an election through the process required under this  
2.2 section, the commissioner must provide the name, date of birth, and address of the individual  
2.3 to the donor registry managed by the federally designated organ procurement organization.

2.4 (e) Data collected on tax returns or shared with a donor registry under this section is  
2.5 private data on individuals, as defined in section 13.02, subdivision 12.

2.6 (f) For a joint return, the return must allow each spouse to separately affirm that the  
2.7 spouse is willing to have their information transferred to the donor registry managed by the  
2.8 state's federally designated organ procurement organization.

2.9 **EFFECTIVE DATE.** This section is effective for returns for taxable years beginning  
2.10 after December 31, 2025.