

1 AN ACT concerning taxes.

2 Be it enacted by the People of the State of Illinois,  
3 represented in the General Assembly:

4 Section 5. The Department of Veterans Affairs Act is  
5 amended by adding Section 2e as follows:

6 (20 ILCS 2805/2e new)

7 Sec. 2e. The World War II Illinois Veterans Memorial  
8 Fund. There is created in the State treasury the World War  
9 II Illinois Veterans Memorial Fund. The Department must make  
10 grants from the Fund for the construction of a World War II  
11 Illinois Veterans Memorial in Springfield, Illinois.

12 Section 10. The Illinois Income Tax Act is amended by  
13 changing Sections 509 and 510 and by adding Section 507X as  
14 follows:

15 (35 ILCS 5/507X new)

16 Sec. 507X. World War II Illinois Veterans Memorial Fund  
17 checkoff. Beginning with taxable years ending on or after  
18 December 31, 2002, the Department shall print on its standard  
19 individual income tax form a provision indicating that if the  
20 taxpayer wishes to contribute to the World War II Illinois  
21 Veterans Memorial Fund, as authorized by this amendatory Act  
22 of the 92nd General Assembly, he or she may do so by stating  
23 the amount of the contribution (not less than \$1) on the  
24 return and that the contribution will reduce the taxpayer's  
25 refund or increase the amount of payment to accompany the  
26 return. Failure to remit any amount of increased payment  
27 shall reduce the contribution accordingly. This Section  
28 shall not apply to any amended return.

29 The Department shall clearly state in its instructions to

1 taxpayers and shall make it clear on the tax return form  
 2 itself that money donated to the World War II Illinois  
 3 Veterans Memorial Fund will go to fund a World War II  
 4 memorial to Illinois Veterans located in Springfield,  
 5 Illinois and will not go to the World War II Memorial Fund  
 6 created to Fund a national World War II memorial in  
 7 Washington, D.C.

8 (35 ILCS 5/509) (from Ch. 120, par. 5-509)

9 (Text of Section before amendment by P.A. 92-84)

10 Sec. 509. Tax checkoff explanations. All individual  
 11 income tax return forms shall contain appropriate  
 12 explanations and spaces to enable the taxpayers to designate  
 13 contributions to the Child Abuse Prevention Fund, to the  
 14 Community Health Center Care Fund, to the Illinois Wildlife  
 15 Preservation Fund as required by the Illinois Non-Game  
 16 Wildlife Protection Act, to the Alzheimer's Disease Research  
 17 Fund as required by the Alzheimer's Disease Research Act, to  
 18 the Assistance to the Homeless Fund as required by this Act,  
 19 to the Heritage Preservation Fund as required by the Heritage  
 20 Preservation Act, to the Child Care Expansion Program Fund as  
 21 required by the Child Care Expansion Program Act, to the Ryan  
 22 White AIDS Victims Assistance Fund, to the Assistive  
 23 Technology for Persons with Disabilities Fund, to the  
 24 Domestic Violence Shelter and Service Fund, to the United  
 25 States Olympians Assistance Fund, to the Youth Drug Abuse  
 26 Prevention Fund, to the Persian Gulf Conflict Veterans Fund,  
 27 to the Literacy Advancement Fund, to the Ryan White Pediatric  
 28 and Adult AIDS Fund, to the Illinois Special Olympics  
 29 Checkoff Fund, to the Penny Severns Breast and Cervical  
 30 Cancer Research Fund, to the Korean War Memorial Fund, to the  
 31 Heart Disease Treatment and Prevention Fund, to the  
 32 Hemophilia Treatment Fund, to the Mental Health Research  
 33 Fund, to the Children's Cancer Fund, to the American Diabetes

1 Association Fund, to the National World War II Memorial Fund,  
2 to the Prostate Cancer Research Fund, to the Korean War  
3 Veterans National Museum and Library Fund, to the World War  
4 II Illinois Veterans Memorial Fund, and to the Meals on  
5 Wheels Fund. Each form shall contain a statement that the  
6 contributions will reduce the taxpayer's refund or increase  
7 the amount of payment to accompany the return. Failure to  
8 remit any amount of increased payment shall reduce the  
9 contribution accordingly.

10 If, on October 1 of any year, the total contributions to  
11 any one of the funds made under this Section do not equal  
12 \$100,000 or more, the explanations and spaces for designating  
13 contributions to the fund shall be removed from the  
14 individual income tax return forms for the following and all  
15 subsequent years and all subsequent contributions to the fund  
16 shall be refunded to the taxpayer.

17 (Source: P.A. 91-104, eff. 7-13-99; 91-107, eff. 7-13-99;  
18 91-357, eff. 7-29-99; 91-833, eff. 1-1-01; 91-836, eff.  
19 1-1-01; 92-198, eff. 8-1-01.)

20 (Text of Section after amendment by P.A. 92-84)

21 Sec. 509. Tax checkoff explanations. All individual  
22 income tax return forms shall contain appropriate  
23 explanations and spaces to enable the taxpayers to designate  
24 contributions to the Child Abuse Prevention Fund, to the  
25 Illinois Wildlife Preservation Fund as required by the  
26 Illinois Non-Game Wildlife Protection Act, to the Alzheimer's  
27 Disease Research Fund as required by the Alzheimer's Disease  
28 Research Act, to the Assistance to the Homeless Fund as  
29 required by this Act, to the Penny Severns Breast and  
30 Cervical Cancer Research Fund, to the National World War II  
31 Memorial Fund, and to the Prostate Cancer Research Fund, to  
32 the World War II Illinois Veterans Memorial Fund, and to the  
33 Korean War Veterans National Museum and Library Fund<sup>7</sup>. Each  
34 form shall contain a statement that the contributions will

1 reduce the taxpayer's refund or increase the amount of  
2 payment to accompany the return. Failure to remit any amount  
3 of increased payment shall reduce the contribution  
4 accordingly.

5 If, on October 1 of any year, the total contributions to  
6 any one of the funds made under this Section do not equal  
7 \$100,000 or more, the explanations and spaces for designating  
8 contributions to the fund shall be removed from the  
9 individual income tax return forms for the following and all  
10 subsequent years and all subsequent contributions to the fund  
11 shall be refunded to the taxpayer.

12 (Source: P.A. 91-104, eff. 7-13-99; 91-107, eff. 7-13-99;  
13 91-357, eff. 7-29-99; 91-833, eff. 1-1-01; 91-836, eff.  
14 1-1-01; 92-84, eff. 7-1-02; 92-198, eff. 8-1-01; revised  
15 9-12-01.)

16 (35 ILCS 5/510) (from Ch. 120, par. 5-510)

17 (Text of Section before amendment by P.A. 92-84)

18 Sec. 510. Determination of amounts contributed. The  
19 Department shall determine the total amount contributed to  
20 each of the following: the Child Abuse Prevention Fund, the  
21 Illinois Wildlife Preservation Fund, the Community Health  
22 Center Care Fund, the Assistance to the Homeless Fund, the  
23 Alzheimer's Disease Research Fund, the Heritage Preservation  
24 Fund, the Child Care Expansion Program Fund, the Ryan White  
25 AIDS Victims Assistance Fund, the Assistive Technology for  
26 Persons with Disabilities Fund, the Domestic Violence Shelter  
27 and Service Fund, the United States Olympians Assistance  
28 Fund, the Youth Drug Abuse Prevention Fund, the Persian Gulf  
29 Conflict Veterans Fund, the Literacy Advancement Fund, the  
30 Ryan White Pediatric and Adult AIDS Fund, the Illinois  
31 Special Olympics Checkoff Fund, the Penny Severns Breast and  
32 Cervical Cancer Research Fund, the Korean War Memorial Fund,  
33 the Heart Disease Treatment and Prevention Fund, the

1 Hemophilia Treatment Fund, the Mental Health Research Fund,  
 2 the Children's Cancer Fund, the American Diabetes  
 3 Association Fund, the National World War II Memorial Fund,  
 4 the Prostate Cancer Research Fund, the Korean War Veterans  
 5 National Museum and Library Fund, the World War II Illinois  
 6 Veterans Memorial Fund, and the Meals on Wheels Fund; and  
 7 shall notify the State Comptroller and the State Treasurer of  
 8 the amounts to be transferred from the General Revenue Fund  
 9 to each fund, and upon receipt of such notification the State  
 10 Treasurer and Comptroller shall transfer the amounts.

11 (Source: P.A. 91-104, eff. 7-13-99; 91-107, eff. 7-13-99;  
 12 91-833, eff. 1-1-01; 91-836, eff. 1-1-01; 92-198, eff.  
 13 8-1-01.)

14 (Text of Section after amendment by P.A. 92-84)

15 Sec. 510. Determination of amounts contributed. The  
 16 Department shall determine the total amount contributed to  
 17 each of the following: the Child Abuse Prevention Fund, the  
 18 Illinois Wildlife Preservation Fund, the Assistance to the  
 19 Homeless Fund, the Alzheimer's Disease Research Fund, the  
 20 Penny Severns Breast and Cervical Cancer Research Fund, the  
 21 National World War II Memorial Fund, and the Prostate Cancer  
 22 Research Fund, the World War II Illinois Veterans Memorial  
 23 Fund, and the Korean War Veterans National Museum and Library  
 24 Fund; and shall notify the State Comptroller and the State  
 25 Treasurer of the amounts to be transferred from the General  
 26 Revenue Fund to each fund, and upon receipt of such  
 27 notification the State Treasurer and Comptroller shall  
 28 transfer the amounts.

29 (Source: P.A. 91-104, eff. 7-13-99; 91-107, eff. 7-13-99;  
 30 91-833, eff. 1-1-01; 91-836, eff. 1-1-01; 92-84, eff. 7-1-02;  
 31 92-198, eff. 8-1-01; revised 9-12-01.)

32 Section 15. The State Finance Act is amended by adding

1 Section 5.570 as follows:

2 (30 ILCS 105/5.570 new)

3 Sec. 5.570. The World War II Illinois Veterans Memorial  
4 Fund.

5 Section 95. No acceleration or delay. Where this Act  
6 makes changes in a statute that is represented in this Act by  
7 text that is not yet or no longer in effect (for example, a  
8 Section represented by multiple versions), the use of that  
9 text does not accelerate or delay the taking effect of (i)  
10 the changes made by this Act or (ii) provisions derived from  
11 any other Public Act.

12 Section 99. Effective date. This Act takes effect upon  
13 becoming law.