



Sen. Rachel Ventura

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LRB103 28352 SPS 70515 a

1 AMENDMENT TO SENATE BILL 2360

2 AMENDMENT NO. _____. Amend Senate Bill 2360 by replacing
3 everything after the enacting clause with the following:

4 "Section 1. Short title. This Act may be cited as the
5 Judicial Campaign Reform Act.

6 Section 5. Definitions. In this Act:

7 "Allowable contribution" means a qualifying contribution,
8 a seed money contribution, or a personal contribution
9 authorized by this Act.

10 "Candidate" means any person seeking election to the
11 office of Judge of the Supreme Court or Judge of the Appellate
12 Court.

13 "Campaign" includes the primary election campaign period
14 and the general election campaign period.

15 "Clean judicial race" means an election in which all
16 candidates are eligible candidates who will receive a public

1 financing benefit under this Act.

2 "General election campaign period" means the period
3 beginning on the day after the general primary election and
4 ending on the day of the general election.

5 "Electioneering communication expenditure" means an
6 expenditure for electioneering communications as that term is
7 defined in Article 9 of the Election Code.

8 "Eligible candidate" means a candidate who qualifies for
9 public financing by collecting the required number of
10 qualifying contributions, making all required reports and
11 disclosures, and being certified by the State Board of
12 Elections as being in compliance with this Act.

13 "Excess qualifying contribution amount" means the amount
14 of qualifying contributions accepted by a candidate that
15 exceeds the dollar amount of contributions required to qualify
16 a candidate for a public financing benefit.

17 "Exploratory period" means the period that begins one year
18 before the general primary election date and ends on the day
19 before the beginning of the primary election campaign.

20 "Fair election debit card" means a debit card issued by
21 the State Treasurer in accordance with Section 65 entitling a
22 candidate and agents of the candidate designated by the
23 candidate to draw money from an account maintained by the
24 State Treasurer to make expenditures authorized by law.

25 "Fund" means the Illinois Judicial Election Democracy
26 Trust Fund, a special fund created in the State treasury for

1 use, subject to appropriation, by the State Board of Elections
2 for the funding of campaigns for eligible candidates.

3 "Immediate family", when used with reference to a
4 candidate, includes the candidate's spouse, parents, and
5 children.

6 "Independent expenditure" means an expenditure by a person
7 expressly advocating the election or defeat of a clearly
8 identified candidate that is made without cooperation or
9 consultation with a candidate, or any political committee or
10 agent of a candidate, and that is not made in concert with, or
11 at the request or suggestion of, any candidate or any
12 political committee or agent of a candidate.

13 "Nonparticipating candidate" means a candidate who does
14 not apply for a public financing benefit or who otherwise is
15 ineligible or fails to qualify for a public financing benefit
16 under this Act.

17 "Personal funds" means funds contributed by a candidate or
18 a member of a candidate's immediate family.

19 "Primary election campaign period" means the period that
20 begins 30 days after the last day prescribed by law for filing
21 nomination papers and ends on the day of the general primary
22 election.

23 "Public financing qualifying period" means the period
24 beginning on July 1 of an odd-numbered year and ending on the
25 day before the beginning of the primary election campaign
26 period for the office of Judge of the Supreme Court or Judge of

1 the Appellate Court.

2 "Qualifying contribution" means a contribution made during
3 the public financing qualifying period that is between \$5 and
4 \$100, and that is made, to a candidate, by an individual who is
5 at least 18 years old and resides in the district in which the
6 candidate seeks office, and that is acknowledged by written
7 receipt identifying the contributor.

8 "Qualifying report" means a list of all individual
9 qualifying contributions.

10 "Seed money contribution" means (1) a contribution in an
11 amount not more than \$1,000 made to a candidate during the
12 exploratory period or the public financing qualifying period
13 or (2) a contribution made to a candidate during the
14 exploratory period or the public financing qualifying period
15 consisting of personal funds of the candidate in an amount not
16 more than the amount authorized under Section 20.

17 "State Board" means the State Board of Elections.

18 Section 10. Alternative judicial campaign financing
19 option. There is established an alternative campaign financing
20 option available to candidates running for office of Judge of
21 the Supreme Court or Judge of the Appellate Court. This
22 alternative campaign financing option is available to
23 candidates for elections to be held beginning in the year
24 2026. The State Board shall administer this Act and the Fund.
25 Candidates receiving public financing benefits under this Act

1 shall also comply with all other applicable election and
2 campaign laws, rules, and regulations.

3 Section 15. The Illinois Judicial Election Democracy Trust
4 Fund.

5 (a) The Illinois Judicial Election Democracy Trust Fund is
6 established as a special fund in the State treasury to finance
7 the election campaigns of eligible candidates running for
8 office of Judge of the Supreme Court or Judge of the Appellate
9 Court and to pay administrative and enforcement costs of the
10 State Board related to this Act. Any interest generated by the
11 Fund is credited to the Fund. The State Board shall administer
12 the Fund.

13 (b) The following shall be deposited into the Fund:

14 (1) At the direction of the State Board, the
15 Comptroller shall direct and the Treasurer shall transfer
16 \$40,000,000 of the revenues from the taxes imposed by the
17 Illinois Income Tax Act and credited to the General
18 Revenue Fund, transferred to the Fund by the State
19 Treasurer on or before January 1 of each year, beginning
20 January 1, 2025. If the State Board determines that the
21 Fund will not have sufficient revenues to cover the likely
22 demand for funds from the Fund in an upcoming calendar
23 year, by January 1 the State Board shall provide a report
24 of its projections of the balances in the Fund to the
25 General Assembly and the Governor and may request that the

1 State Treasurer make the following transfers to the Fund
2 from the General Revenue Fund:

3 (A) Up to \$20,000,000, no later than February 28,
4 2025, reflecting an advance of the transfer of the
5 amounts that would be received on or before January 1,
6 2026 under this paragraph.

7 (B) Up to \$15,000,000, no later than July 31,
8 2025, reflecting an advance of the transfer of the
9 amounts that would be received on or before January 1,
10 2026 under this paragraph.

11 (C) Up to \$5,000,000, no later than September 1,
12 2027, reflecting a partial advance of the transfer of
13 the amounts that would be received on or before
14 January 1, 2028 under this paragraph.

15 (2) Revenue from a tax checkoff program allowing a
16 resident of the State who files a tax return with the
17 Department of Revenue to designate that \$3 be paid into
18 the Fund. In the case of spouses filing a joint return,
19 each spouse may designate that not less than \$3 be paid
20 into the Fund. The Department of Revenue shall report
21 annually the amounts designated for the Fund to the State
22 Treasurer, who shall transfer that amount to the Fund.

23 (3) Any excess qualifying contributions or seed money
24 contributions that exceed the allotted total in Section
25 20.

26 (4) Fund revenues that were distributed to an eligible

1 candidate and that remain unspent after the candidate has
2 lost a primary election or after all general elections.

3 (5) Other unspent Fund revenues distributed to any
4 eligible candidate who does not remain a candidate
5 throughout a primary or general election cycle.

6 (6) Voluntary donations made directly to the Fund.
7 Individuals and other entities may make direct voluntary
8 contributions to the Fund, not to exceed \$1,000 per
9 individual or entity per calendar year.

10 (7) Fines collected under this Act.

11 (c) By September 1 preceding each year in which there is an
12 election for the office of Judge of the Supreme Court or Judge
13 of the Appellate Court, the State Board shall publish an
14 estimate of revenue in the Fund available for distribution to
15 eligible candidates during the upcoming year's elections and
16 an estimate of the likely demand for public financing during
17 that election. The State Board may submit a request to the
18 General Assembly to request additional funding.

19 Section 20. Terms of participation.

20 (a) Before a candidate for nomination in the general
21 primary election may be certified as an eligible candidate,
22 the candidate shall file a declaration of intent to seek
23 certification as an eligible candidate and to comply with the
24 requirements of this Act. The declaration of intent shall be
25 filed with the State Board prior to or during the qualifying

1 period and in accordance with forms and procedures developed
2 by the State Board. An eligible candidate shall submit a
3 declaration of intent within 5 business days after collecting
4 qualifying contributions under this Act, or the qualifying
5 contributions collected before the declaration of intent has
6 been filed will not be applied toward the eligibility
7 requirement in subsection (c).

8 (b) After becoming a candidate and before certification as
9 an eligible candidate, a candidate may not accept
10 contributions, except for seed money contributions, including
11 personal funds. A candidate shall limit the candidate's
12 personal funds and seed money contributions to the following
13 amounts:

14 (1) The personal funds of a candidate contributed as
15 seed money contributions may not exceed an aggregate
16 amount of \$25,000 for a candidate seeking nomination for
17 the Supreme Court or Appellate Court in the First Judicial
18 District and \$15,000 for a candidate seeking nomination
19 for the Supreme Court or the Appellate Court for a
20 Judicial District other than the First Judicial District.
21 No eligible candidate may make any expenditure derived
22 from personal funds after the close of the public
23 financing qualifying period. Eligible candidates shall not
24 loan personal funds to their campaign.

25 (2) A candidate may accept seed money contributions
26 from any individual or political committee before the end

1 of the public financing qualifying period, so long as the
2 total contributions from one contributor, except personal
3 funds and qualifying contributions otherwise permitted
4 under this Act, do not exceed \$1,000 and the aggregate
5 contributions, including personal funds, but not including
6 qualifying contributions, do not exceed \$75,000 for a
7 candidate seeking nomination for the Supreme Court or
8 Appellate Court in the First Judicial District and \$45,000
9 for a candidate seeking nomination for the Supreme Court
10 or Appellate Court for a Judicial District, other than the
11 First Judicial District.

12 As used in this Section, "personal funds" includes funds
13 from the candidate's immediate family.

14 (c) The State Board shall certify a candidate as an
15 eligible candidate for receipt of public financing for a
16 primary election if the candidate complies with subsection (a)
17 and receives from individual qualifying contributors before
18 the close of the public financing qualifying period qualifying
19 contributions that total at least \$25,000 for a candidate
20 seeking nomination for the Supreme Court or Appellate Court in
21 the First Judicial District or qualifying contributions that
22 total at least \$15,000 for a candidate seeking nomination for
23 the Supreme Court or Appellate Court for a Judicial District,
24 other than the First Judicial District. The State Board may
25 require candidates to file lists of qualifying contributions
26 in an electronic format. If so required, the State Board shall

1 either provide, without charge, all software necessary to
2 comply with this requirement or ensure that the necessary
3 software is commonly available to the public at minimal cost.

4 (d) Each candidate shall acknowledge each qualifying
5 contribution by providing a receipt to the contributor that
6 contains the contributor's name and home address and shall
7 file a report of all qualifying contributions with the State
8 Board.

9 (e) The State Board shall verify a candidate's compliance
10 with the requirements of subsection (d) by any verification
11 and sampling techniques that the State Board considers
12 appropriate.

13 (f) Qualifying contributions and seed money contributions
14 may be used only for the purpose of making an expenditure
15 authorized by law.

16 (g) A candidate shall return to the State Board all
17 qualifying contributions, seed money, and personal
18 contributions, including in-kind contributions, that exceed
19 the limits prescribed by this Section within 48 hours after
20 the end of the exploratory period. The State Board shall
21 deposit all contributions returned under this Section into the
22 Fund.

23 (h) An eligible candidate who accepts a public financing
24 benefit under this Act during the primary election campaign
25 period shall agree to comply with all requirements of this Act
26 throughout the general election campaign period as a

1 precondition to receipt of public financing. An eligible
2 candidate who accepts a public financing benefit during a
3 primary election campaign period may not elect to accept
4 private contributions in violation of this Act during the
5 corresponding general election campaign period.

6 Section 25. Certification as an eligible candidate for a
7 primary election; distributions of funds.

8 (a) The State Board shall certify a candidate complying
9 with the requirements of Section 20 as an eligible candidate
10 as soon as possible. The State Board shall only certify a
11 candidate who is running unopposed or will run in a clean
12 judicial race. The State Board shall not certify a candidate
13 as an eligible candidate if the candidate is running against a
14 candidate who does not receive a public financing benefit
15 under this Act. An eligible candidate certified under this Act
16 shall comply with all requirements of this Act after
17 certification and throughout the primary and general election
18 periods and failure to do so is a violation of this Act.

19 (b) After certification, an eligible candidate shall limit
20 the candidate's campaign expenditures and obligations,
21 including outstanding obligations, to qualifying
22 contributions, seed money contributions, revenues distributed
23 to the candidate from the Fund, and interest earned on moneys
24 in the Fund, and the candidate may not accept any other
25 contributions unless specifically authorized by the State

1 Board.

2 (c) All revenues distributed to an eligible candidate from
3 the Fund shall be used for campaign-related purposes. The
4 candidate, the treasurer, the candidate's political committee,
5 or any agent of the candidate and committee shall only use
6 these revenues for campaign-related purposes. The State Board
7 shall publish guidelines outlining permissible
8 campaign-related expenditures.

9 (d) The State Board shall distribute to eligible
10 candidates revenues from the Fund in amounts as follows:

11 (1) for a primary election in the First Judicial
12 District, \$25,000; and

13 (2) for a primary election in all judicial districts
14 except the First Judicial District, \$15,000.

15 (e) The State Board shall distribute to each eligible
16 candidate at the general primary election a line of credit for
17 public financing promptly after the candidate demonstrates the
18 candidate's eligibility but later than 5 days after the end of
19 the public financing qualifying period. However, no candidate
20 may use a line of credit distributed under this subsection
21 until the beginning of the primary election campaign period.

22 Section 30. Certification as an eligible candidate for a
23 general election; distributions of funds.

24 (a) Before a candidate may be certified as eligible for
25 receipt of public financing for the general election, the

1 candidate shall apply to the State Board and file a sworn
2 statement that the candidate has fulfilled all of the
3 requirements of this Act during the primary election campaign
4 period, has won the nomination in the general primary, and
5 will comply with the requirements of this Act during the
6 general election campaign period. The application shall be
7 filed no later than the 7th day after the date of the general
8 primary election.

9 (b) The State Board shall certify a candidate as an
10 eligible candidate for receipt of public financing for a
11 general election campaign period if the candidate complies
12 with subsection (a) and the candidate was an eligible
13 candidate during the primary election campaign period. The
14 State Board shall only certify a candidate who is running
15 unopposed or will run in a clean judicial race. The State Board
16 shall not certify a candidate as an eligible candidate if the
17 candidate is running against a candidate who does not receive
18 a public financing benefit under this Act.

19 (c) If more than one candidate files an application for
20 the general election, the State Board shall accept
21 applications from all candidates who comply with subsection
22 (a), but the State Board shall postpone the declaration of
23 eligibility for the general election until after the general
24 primary results are certified. After the results have been
25 certified, if the nominee filed an application under
26 subsection (a), the State Board shall declare that candidate

1 eligible for the general election.

2 (d) The State Board shall distribute to each eligible
3 candidate in the general election a line of credit for public
4 financing not later than the earlier of (i) 48 hours after the
5 official canvass and proclamation under Section 22-7 of the
6 Election Code or (ii) 21 days after the date of the general
7 primary election. No candidate may receive a line of credit
8 until all candidates for judicial office who apply and qualify
9 for a public financing benefit have been certified as eligible
10 candidates.

11 (e) The State Board shall distribute to eligible
12 candidates revenues from the Fund in amounts in the following
13 manner:

14 (1) for a candidate for the office of Judge of the
15 Supreme Court during a general election, \$525,000; and

16 (2) for a candidate for the office of Judge of the
17 Appellate Court during a general election, \$175,000.

18 (f) Beginning on April 1, 2027 and every 2 years
19 thereafter, the State Board shall modify the public financing
20 benefits provided for in subsection (e) to adjust for the
21 change in the Consumer Price Index, All Items, U. S. City
22 Average, published by the United States Department of Labor
23 for the preceding 2-year period ending on December 31.

24 Section 35. Requirements for eligible candidates.

25 (a) An eligible candidate may not accept private

1 contributions other than seed money contributions and
2 qualifying contributions. An eligible candidate may only
3 accept one qualifying contribution from each contributor.

4 (b) In addition to reports required to be filed under the
5 Election Code, a candidate who receives a public financing
6 benefit shall furnish complete financial records, including
7 records of seed money contributions, qualifying contributions,
8 and expenditures on the last day of each month.

9 (c) In addition to adhering to requirements imposed under
10 the Election Code, a candidate who receives a public financing
11 benefit shall maintain records of all contributions of at
12 least \$5, including seed money contributions and qualifying
13 contributions. These records shall contain the full name of
14 the contributor and the contributor's full home address.

15 (d) The failure to record or provide the information
16 specified in subsection (c) disqualifies a contribution from
17 counting as a qualifying contribution.

18 (e) No eligible candidate and no person acting on an
19 eligible candidate's behalf may accept any contribution that
20 is not recorded in accordance with subsection (c) in a
21 candidate's campaign account.

22 (f) No eligible candidate may accept more than \$1,000 in
23 cash from any contributor.

24 (g) Notwithstanding any other provision of law, eligible
25 candidates shall report all campaign expenditures,
26 obligations, and related activities to the State Board

1 according to procedures developed by the State Board.

2 (h) The eligible candidate or the eligible candidate's
3 treasurer shall obtain and keep:

4 (1) bank or other account statements for the campaign
5 account covering the duration of the campaign;

6 (2) a vendor invoice stating the particular goods or
7 services purchased for every expenditure of \$50 or more;
8 and

9 (3) a record proving that a vendor received payment
10 for every expenditure of \$50 or more in the form of a
11 cancelled check, receipt from the vendor, or bank or
12 credit card statement identifying the vendor as the payee.

13 (i) The eligible candidate or the eligible candidate's
14 treasurer shall preserve the records for 2 years following the
15 candidate's final campaign finance report for the election
16 cycle. The candidate and treasurer shall submit photocopies of
17 the records to the State Board upon its request.

18 Section 40. Unspent funds. Upon the filing of a final
19 report for any primary election in which the eligible
20 candidate was defeated and for all general elections, an
21 eligible candidate shall return all unspent revenues from the
22 Fund to the State Board. In developing procedures for the
23 return of unspent revenues from the Fund, the State Board
24 shall use existing campaign reporting procedures whenever
25 practicable. The State Board shall ensure timely public access

1 to campaign finance data and may use electronic means of
2 reporting and storing information.

3 Section 45. Illinois Judicial Election Democracy Trust
4 Fund.

5 (a) All moneys collected under Sections 40, 45, and 70
6 shall be deposited into the Illinois Judicial Election
7 Democracy Trust Fund and may be used by the State Board for the
8 purposes of this Act. The State Treasurer, in consultation
9 with the State Board, shall contract with a debit card issuer
10 to permit eligible candidates and their agents to draw upon
11 moneys appropriated from the Fund through an account with the
12 card issuer.

13 (b) Upon a determination of a candidate's eligibility for
14 a public financing benefit under this Act, the State Treasurer
15 shall issue to the eligible candidate a debit card, known as
16 the fair election debit card, entitling the candidate and
17 agents of the candidate designated by the candidate to draw
18 money from an account to make expenditures on behalf of the
19 candidate.

20 (c) No eligible candidate or agent of an eligible
21 candidate may make any campaign expenditure by any means other
22 than through the use of the fair election debit card after
23 being certified as an eligible candidate. No candidate or
24 agent may use a fair election debit card to obtain cash, except
25 that cash amounts of \$100 or less may be drawn on the fair

1 election debit card and used to make expenditures of no more
2 than \$25 each. A candidate shall maintain records of all
3 expenditures and shall report the expenditures to the State
4 Board in accordance with Section 35.

5 (d) The State Board may draw upon moneys in the Fund to
6 support the administration of the program. These moneys may be
7 used only to pay costs to the State Board that are directly
8 associated with the administration of the program, including,
9 but not limited to, ensuring compliance with this Act and
10 promoting the income tax checkoff. These administrative
11 reimbursements shall be limited to 1% of the Fund balance in
12 fiscal years when there is no eligible seat on the ballot or 5%
13 of the Fund balance in fiscal years when there is an eligible
14 seat on either a primary or general election ballot.

15 Section 50. Challenges to certification of an eligible
16 candidate.

17 (a) A candidate who has been denied certification as an
18 eligible candidate, the opponent of a candidate who has been
19 granted certification as an eligible candidate, or other
20 interested persons may challenge a certification decision made
21 by the State Board as follows:

22 (1) A challenger may appeal to the full State Board
23 within 7 days after the certification decision. The appeal
24 shall be in writing and shall set forth the reasons for the
25 appeal.

1 (2) Within 5 days after an appeal is properly made and
2 after notice is given to the challenger and any opponent,
3 the State Board shall hold a hearing. The appellant has
4 the burden of providing evidence to demonstrate that the
5 State Board decision was improper. The State Board shall
6 rule on the appeal within 3 days after the completion of
7 the hearing.

8 (3) A challenger may appeal the decision of the State
9 Board in paragraph (2) by commencing an action in circuit
10 court.

11 (4) A candidate whose certification by the State Board
12 as an eligible candidate is revoked on appeal shall return
13 to the State Board any unspent revenues distributed from
14 the Fund.

15 (b) If the State Board or court finds that an appeal was
16 made frivolously or to cause delay or hardship, the State
17 Board or court may require the moving party to pay costs of the
18 State Board, court, and opposing parties, if any.

19 Section 55. Rulemaking. The State Board shall adopt rules
20 to ensure effective administration of this Act. These rules
21 shall include, but shall not be limited to, rules concerning
22 procedures for obtaining qualifying contributions,
23 certification as an eligible candidate, circumstances
24 involving special elections, vacancies, recounts, withdrawals
25 or replacements, collection of revenues for the Fund,

1 distribution of Fund revenue to certified candidates, return
2 of unspent Fund disbursements, and compliance with this Act.

3 Section 60. Violations.

4 (a) In addition to any other penalties that may be
5 applicable, a person who violates any provision of this Act or
6 rules adopted by the State Board under Section 55 is subject to
7 a fine not to exceed \$10,000 per violation, payable to the
8 Fund. In addition to any fine, for good cause shown, a
9 candidate, treasurer, consultant, or other agent of the
10 candidate or the committee authorized by the candidate found
11 in violation of this Act or rules of the State Board may be
12 required to return to the Fund all amounts distributed to the
13 candidate from the Fund or any funds not used for
14 campaign-related purposes. If the State Board makes a
15 determination that a violation of this Act or rules of the
16 State Board has occurred, the State Board shall assess a fine
17 or transmit the finding to the Attorney General for
18 prosecution. Fines paid under this Section shall be deposited
19 into the Fund. In determining whether or not a candidate is in
20 violation of the expenditure limits of this Act, the State
21 Board may consider as a mitigating factor any circumstances
22 out of the candidate's control.

23 (b) A person who willfully or knowingly violates this Act
24 or rules adopted under this Act or who willfully or knowingly
25 makes a false statement in any report required by this Act

1 commits a business offense punishable by a fine of at least
2 \$1,001 and not more than \$5,000 and, if certified as an
3 eligible candidate, shall return to the Fund all amounts
4 distributed to the candidate.

5 Section 65. Study report. By January 30, 2025 and every 4
6 years thereafter, the State Board shall prepare and submit to
7 the General Assembly a report documenting, evaluating, and
8 making recommendations relating to the administration,
9 implementation, and enforcement of this Act and the Illinois
10 Judicial Election Democracy Trust Fund.

11 Section 70. Severability. The provisions of this Act are
12 severable. If any provision of this Act is held invalid by a
13 court of competent jurisdiction, the invalidity does not
14 affect other provisions of this Act that can be given effect
15 without the invalid provision.

16 Section 900. The State Finance Act is amended by adding
17 Section 5.1015 as follows:

18 (30 ILCS 105/5.1015 new)

19 Sec. 5.1015. The Illinois Judicial Election Democracy
20 Trust Fund.

21 Section 905. The Illinois Income Tax Act is amended by

1 changing Section 509 and by adding Section 506.7 as follows:

2 (35 ILCS 5/506.7 new)

3 Sec. 506.7. Designation of tax to the Illinois Judicial
4 Election Democracy Trust Fund. The Department shall print on
5 its standard individual income tax form a provision indicating
6 that if the taxpayer wishes to contribute to the Illinois
7 Judicial Election Democracy Trust Fund, as authorized by this
8 amendatory Act of the 103rd General Assembly, he or she may do
9 so by stating the amount of the contribution, not less than \$3,
10 on the return and that the contribution will reduce the
11 taxpayer's refund or increase the amount of payment to
12 accompany the return. Failure to remit any amount of the
13 increased payment shall reduce the contribution accordingly.
14 This Section does not apply to any amended return. This tax
15 checkoff applies to income tax forms for taxable years 2025
16 and thereafter.

17 (35 ILCS 5/509) (from Ch. 120, par. 5-509)

18 Sec. 509. Tax checkoff explanations.

19 (a) All individual income tax return forms shall contain
20 appropriate explanations and spaces to enable the taxpayers to
21 designate contributions to the funds to which contributions
22 may be made under this Article 5.

23 (b) Each form shall contain a statement that the
24 contributions will reduce the taxpayer's refund or increase

1 the amount of payment to accompany the return. Failure to
2 remit any amount of increased payment shall reduce the
3 contribution accordingly.

4 (c) If, on October 1 of any year, the total contributions
5 to any one of the funds made under this Article 5, except the
6 Illinois Judicial Election Democracy Trust Fund, do not equal
7 \$100,000 or more, the explanations and spaces for designating
8 contributions to the fund shall be removed from the individual
9 income tax return forms for the following and all subsequent
10 years and all subsequent contributions to the fund shall be
11 refunded to the taxpayer. This contribution requirement does
12 not apply to the Diabetes Research Checkoff Fund checkoff
13 contained in Section 507GG of this Act.

14 (d) Notwithstanding any other provision of law, the
15 Department shall include the Hunger Relief Fund checkoff
16 established under Section 507SS on the individual income tax
17 form for the taxable year beginning on January 1, 2012. If, on
18 October 1, 2013, or on October 1 of any subsequent year, the
19 total contributions to the Hunger Relief Fund checkoff do not
20 equal \$100,000 or more, the explanations and spaces for
21 designating contributions to the fund shall be removed from
22 the individual income tax return forms for the following and
23 all subsequent years and all subsequent contributions to the
24 fund shall be refunded to the taxpayer.

25 (Source: P.A. 96-328, eff. 8-11-09; 97-1117, eff. 8-27-12.)

1 Section 999. Effective date. This Act takes effect January
2 1, 2025.".