

1 AN ACT in relation to taxation.

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

4 Section 5. The Department of Public Aid Law of the Civil
5 Administrative Code of Illinois is amended by adding Section
6 2205-15 as follows:

7 (20 ILCS 2205/2205-15 new)

8 Sec. 2205-15. Grants to the Les Turner ALS Foundation.
9 Subject to appropriation, the Department of Public Aid shall
10 make grants from the Lou Gehrig's Disease (ALS) Research
11 Fund, a special fund in the State treasury, to the Les Turner
12 ALS Foundation for research on Amyotrophic Lateral Sclerosis
13 (ALS).

14 Section 10. The State Finance Act is amended by adding
15 Section 5.595 as follows:

16 (30 ILCS 105/5.595 new)

17 Sec. 5.595. The Lou Gehrig's Disease (ALS) Research
18 Fund.

19 Section 15. The Illinois Income Tax Act is amended by
20 changing Sections 509 and 510 and by adding Section 507Y as
21 follows:

22 (35 ILCS 5/507Y new)

23 Sec. 507Y. The Lou Gehrig's Disease (ALS) Research Fund
24 checkoff. The Department shall print on its standard
25 individual income tax form a provision indicating that if the
26 taxpayer wishes to contribute to the Lou Gehrig's Disease
27 (ALS) Research Fund, as authorized by this amendatory Act of

1 the 93rd General Assembly, he or she may do so by stating the
 2 amount of the contribution (not less than \$1) on the return
 3 and that the contribution will reduce the taxpayer's refund
 4 or increase the amount of payment to accompany the return.
 5 Failure to remit any amount of increased payment shall reduce
 6 the contribution accordingly. This Section shall not apply
 7 to any amended return.

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

9 Sec. 509. Tax checkoff explanations. All individual
 10 income tax return forms shall contain appropriate
 11 explanations and spaces to enable the taxpayers to designate
 12 contributions to the following funds: the Child Abuse
 13 Prevention Fund, ~~to~~ the Illinois Wildlife Preservation Fund
 14 (as required by the Illinois Non-Game Wildlife Protection
 15 Act), ~~to~~ the Alzheimer's Disease Research Fund (as required
 16 by the Alzheimer's Disease Research Act), ~~to~~ the Assistance
 17 to the Homeless Fund (as required by this Act), ~~to~~ the Penny
 18 Severns Breast and Cervical Cancer Research Fund, ~~to~~ the
 19 National World War II Memorial Fund, ~~to~~ the Prostate Cancer
 20 Research Fund, the Lou Gehrig's Disease (ALS) Research Fund,
 21 the Multiple Sclerosis Assistance Fund, and ~~to~~ the Korean War
 22 Veterans National Museum and Library Fund.

23 Each form shall contain a statement that the
 24 contributions will reduce the taxpayer's refund or increase
 25 the amount of payment to accompany the return. Failure to
 26 remit any amount of increased payment shall reduce the
 27 contribution accordingly.

28 If, on October 1 of any year, the total contributions to
 29 any one of the funds made under this Section do not equal
 30 \$100,000 or more, the explanations and spaces for designating
 31 contributions to the fund shall be removed from the
 32 individual income tax return forms for the following and all
 33 subsequent years and all subsequent contributions to the fund

1 shall be refunded to the taxpayer.

2 (Source: P.A. 91-104, eff. 7-13-99; 91-107, eff. 7-13-99;
3 91-357, eff. 7-29-99; 91-833, eff. 1-1-01; 91-836, eff.
4 1-1-01; 92-84, eff. 7-1-02; 92-198, eff. 8-1-01; 92-651, eff.
5 7-11-02; 92-772, eff. 8-6-02; revised 1-2-03.)

6 (35 ILCS 5/510) (from Ch. 120, par. 5-510)

7 Sec. 510. Determination of amounts contributed. The
8 Department shall determine the total amount contributed to
9 each of the following: the Child Abuse Prevention Fund, the
10 Illinois Wildlife Preservation Fund, the Assistance to the
11 Homeless Fund, the Alzheimer's Disease Research Fund, the
12 Penny Severns Breast and Cervical Cancer Research Fund, the
13 National World War II Memorial Fund, the Prostate Cancer
14 Research Fund, the Lou Gehrig's Disease (ALS) Research Fund,
15 the Multiple Sclerosis Assistance Fund, and the Korean War
16 Veterans National Museum and Library Fund; and shall notify
17 the State Comptroller and the State Treasurer of the amounts
18 to be transferred from the General Revenue Fund to each fund,
19 and upon receipt of such notification the State Treasurer and
20 Comptroller shall transfer the amounts.

21 (Source: P.A. 91-104, eff. 7-13-99; 91-107, eff. 7-13-99;
22 91-833, eff. 1-1-01; 91-836, eff. 1-1-01; 92-84, eff. 7-1-02;
23 92-198, eff. 8-1-01; 92-651, eff. 7-11-02; 92-772, eff.
24 8-6-02.)

25 Section 99. Effective date. This Act takes effect upon
26 becoming law.