

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 Health Powers and
5 Duties Law of the Civil Administrative Code of Illinois is
6 amended by adding Section 2310-358 as follows:

7 (20 ILCS 2310/2310-358 new)

8 Sec. 2310-358. Grants to the Les Turner ALS Foundation.
9 Subject to appropriation, the Department of Public Health
10 shall make grants from the Lou Gehrig's Disease (ALS)
11 Research Fund, a special fund in the State treasury, to the
12 Les Turner ALS Foundation for research on Amyotrophic Lateral
13 Sclerosis (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. Beginning with the taxable year ending on December
25 31, 2003, the Department shall print on its standard
26 individual income tax form a provision indicating that if the
27 taxpayer wishes to contribute to the Lou Gehrig's Disease

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

9 (35 ILCS 5/509) (from Ch. 120, par. 5-509)

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 following funds: the Child Abuse
14 Prevention Fund, ~~to~~ the Illinois Wildlife Preservation Fund
15 (as required by the Illinois Non-Game Wildlife Protection
16 Act), ~~to~~ the Alzheimer's Disease Research Fund (as required
17 by the Alzheimer's Disease Research Act), ~~to~~ the Assistance
18 to the Homeless Fund (as required by this Act), ~~to~~ the Penny
19 Severns Breast and Cervical Cancer Research Fund, ~~to~~ the
20 National World War II Memorial Fund, ~~to~~ the Prostate Cancer
21 Research Fund, the Lou Gehrig's Disease (ALS) Research Fund,
22 the Multiple Sclerosis Assistance Fund, and ~~to~~ the Korean War
23 Veterans National Museum and Library Fund.

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

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

1 subsequent years and all subsequent contributions to the fund
2 shall be refunded to the taxpayer.

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

7 (35 ILCS 5/510) (from Ch. 120, par. 5-510)

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

22 (Source: P.A. 91-104, eff. 7-13-99; 91-107, eff. 7-13-99;
23 91-833, eff. 1-1-01; 91-836, eff. 1-1-01; 92-84, eff. 7-1-02;
24 92-198, eff. 8-1-01; 92-651, eff. 7-11-02; 92-772, eff.
25 8-6-02.)

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