

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 Revenue Law of the Civil
5 Administrative Code of Illinois is amended by adding Section
6 2505-67 as follows:

7 (20 ILCS 2505/2505-67 new)

8 Sec. 2505-67. The Asthma and Lung Research Fund. There
9 is created in the State treasury the Asthma and Lung Research
10 Fund. Subject to appropriation, the Department must make
11 grants from the fund for the Asthma Clinical Research Program
12 administered by the American Lung Association.

13 Section 10. The State Finance Act is amended by adding
14 Section 5.95 as follows:

15 (30 ILCS 105/5.95)

16 Sec. 5.95. The Asthma and Lung Research Fund.

17 Section 15. The Illinois Income Tax Act is amended by
18 adding Section 507Y as follows:

19 (35 ILCS 5/507Y new)

20 Sec. 507Y. Asthma and Lung Research checkoff. The
21 Department must print on its standard individual income tax
22 form a provision indicating that if the taxpayer wishes to
23 contribute to the Asthma and Lung Research Fund, as
24 authorized by this amendatory Act of the 93rd General
25 Assembly, he or she may do so by stating the amount of the
26 contribution (not less than \$1) on the return and that the
27 contribution 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 reduces the
 3 contribution accordingly. This Section does not apply to an
 4 amended return.

5 Section 20. The Illinois Income Tax Act is amended by
 6 changing Sections 509 and 510 as follows:

7 (35 ILCS 5/509) (from Ch. 120, par. 5-509)

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

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

27 If, on October 1 of any year, the total contributions to
 28 any one of the funds made under this Section do not equal
 29 \$100,000 or more, the explanations and spaces for designating
 30 contributions to the fund shall be removed from the
 31 individual income tax return forms for the following and all
 32 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 Multiple Sclerosis Assistance Fund, and
15 the Korean War Veterans National Museum and Library Fund, and
16 the Asthma and Lung Research Fund; and shall notify the State
17 Comptroller and the State Treasurer of the amounts to be
18 transferred from the General Revenue Fund to each fund, and
19 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.