

1 AN ACT concerning State government.

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

4 Section 5. The Illinois Income Tax Act is amended by
5 changing Sections 509 and 510 and by adding Section 507EE as
6 follows:

7 (35 ILCS 5/507EE new)

8 Sec. 507EE. The Heartsaver AED Fund checkoff. For taxable
9 years ending on or after December 31, 2005, the Department must
10 print on its standard individual income tax form a provision
11 indicating that if the taxpayer wishes to contribute to the
12 Heartsaver AED Fund, as authorized by this amendatory Act of
13 the 94th General Assembly, he or she may do so by stating the
14 amount of the contribution (not less than \$1) on the return and
15 that the contribution will reduce the taxpayer's refund or
16 increase the amount of payment to accompany the return. Failure
17 to remit any amount of increased payment shall reduce the
18 contribution accordingly. This Section does not apply to any
19 amended return.

20 (35 ILCS 5/509) (from Ch. 120, par. 5-509)

21 Sec. 509. Tax checkoff explanations. All individual income
22 tax return forms shall contain appropriate explanations and
23 spaces to enable the taxpayers to designate contributions to
24 the following funds: the Child Abuse Prevention Fund, the
25 Illinois Wildlife Preservation Fund (as required by the
26 Illinois Non-Game Wildlife Protection Act), the Alzheimer's
27 Disease Research Fund (as required by the Alzheimer's Disease
28 Research Act), the Assistance to the Homeless Fund (as required
29 by this Act), the Penny Severns Breast and Cervical Cancer
30 Research Fund, the National World War II Memorial Fund, the
31 Prostate Cancer Research Fund, the Lou Gehrig's Disease (ALS)

1 Research Fund, the Multiple Sclerosis Assistance Fund, the
2 Leukemia Treatment and Education Fund, the World War II
3 Illinois Veterans Memorial Fund, the Korean War Veterans
4 National Museum and Library Fund, the Illinois Military Family
5 Relief Fund, the Illinois Veterans' Homes Fund, the Heartsaver
6 AED Fund, and the Asthma and Lung Research Fund.

7 Each form shall contain a statement that the contributions
8 will reduce the taxpayer's refund or increase the amount of
9 payment to accompany the return. Failure to remit any amount of
10 increased payment shall reduce the contribution accordingly.

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

18 (Source: P.A. 92-84, eff. 7-1-02; 92-198, eff. 8-1-01; 92-651,
19 eff. 7-11-02; 92-772, eff. 8-6-02; 92-886, eff. 2-7-03; 93-36,
20 eff. 6-24-03; 93-131, eff. 7-10-03; 93-292, eff. 7-22-03;
21 93-324, eff. 7-23-03; 93-776, eff. 7-21-04.)

22 (35 ILCS 5/510) (from Ch. 120, par. 5-510)

23 Sec. 510. Determination of amounts contributed. The
24 Department shall determine the total amount contributed to each
25 of the following: the Child Abuse Prevention Fund, the Illinois
26 Wildlife Preservation Fund, the Assistance to the Homeless
27 Fund, the Alzheimer's Disease Research Fund, the Penny Severns
28 Breast and Cervical Cancer Research Fund, the National World
29 War II Memorial Fund, the Prostate Cancer Research Fund, the
30 Illinois Military Family Relief Fund, the Lou Gehrig's Disease
31 (ALS) Research Fund, the Multiple Sclerosis Assistance Fund,
32 the Leukemia Treatment and Education Fund, the World War II
33 Illinois Veterans Memorial Fund, the Korean War Veterans
34 National Museum and Library Fund, the Illinois Veterans' Homes
35 Fund, the Heartsaver AED Fund, and the Asthma and Lung Research

1 Fund; and shall notify the State Comptroller and the State
2 Treasurer of the amounts to be transferred from the General
3 Revenue Fund to each fund, and upon receipt of such
4 notification the State Treasurer and Comptroller shall
5 transfer the amounts.

6 (Source: P.A. 92-84, eff. 7-1-02; 92-198, eff. 8-1-01; 92-651,
7 eff. 7-11-02; 92-772, eff. 8-6-02; 92-886, eff. 2-7-03; 93-36,
8 eff. 6-24-03; 93-131, eff. 7-10-03; 93-292, eff. 7-22-03;
9 93-324, eff. 7-23-03; 93-776, eff. 7-21-04.)

10 Section 99. Effective date. This Act takes effect upon
11 becoming law.