



**94TH GENERAL ASSEMBLY**  
**State of Illinois**  
**2005 and 2006**  
**HB1261**

Introduced 2/9/2005, by Rep. Jack McGuire

**SYNOPSIS AS INTRODUCED:**

20 ILCS 105/8.10 new  
30 ILCS 105/5.640 new  
35 ILCS 5/507EE new  
35 ILCS 5/509 from Ch. 120, par. 5-509  
35 ILCS 5/510 from Ch. 120, par. 5-510

Amends the Illinois Act on the Aging and the State Finance Act. Creates the Senior Meal Delivery Fund and provides that, from appropriations from the Fund, the Department on Aging must operate a program to assist in preparing and transporting meals to senior citizens in the State. Sets forth requirements for the program. Amends the Illinois Income Tax Act to create a tax checkoff for the Fund for both individual and corporate tax returns. Effective immediately.

LRB094 09253 BDD 39487 b

FISCAL NOTE ACT  
MAY APPLY

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 Act on the Aging is amended by  
5 adding Section 8.10 as follows:

6 (20 ILCS 105/8.10 new)

7 Sec. 8.10. Senior Meal Delivery Fund; meal delivery  
8 program.

9 (a) The Senior Meal Delivery Fund is created as a special  
10 fund in the State treasury. From appropriations to the  
11 Department from the Fund, the Department must operate a program  
12 to assist in preparing and transporting meals to senior  
13 citizens in the State.

14 (b) Moneys received for the purposes of this Section,  
15 including, without limitation, income tax checkoff receipts  
16 and gifts, grants, and awards from any public or private  
17 entity, must be deposited into the Fund. Any interest earned on  
18 moneys in the Fund must be deposited into the Fund.

19 (c) In operating the program under subsection (a), the  
20 Department must disburse moneys to local entities on aging  
21 under the same formula used for distribution under the federal  
22 Older Americans Act.

23 (d) The Department must adopt any rules necessary to  
24 implement and administer this Act.

25 Section 10. The State Finance Act is amended by adding  
26 Section 5.640 as follows:

27 (30 ILCS 105/5.640 new)

28 Sec. 5.640. The Senior Meal Delivery Fund.

29 Section 15. The Illinois Income Tax Act is amended by

1 changing Sections 509 and 510 and by adding Section 507EE as  
2 follows:

3 (35 ILCS 5/507EE new)

4 Sec. 507EE. The Senior Meal Delivery Fund checkoff. For  
5 taxable years ending on or after December 31, 2005, the  
6 Department must print on its standard individual and corporate  
7 income tax forms a provision indicating that if the taxpayer  
8 wishes to contribute to the Senior Meal Delivery Fund, as  
9 authorized by this amendatory Act of the 94th General Assembly,  
10 the taxpayer may do so by stating the amount of the  
11 contribution (not less than \$2 on a single return and not less  
12 than \$4 on a combined return) on the return and that the  
13 contribution will reduce the taxpayer's refund or increase the  
14 amount of payment to accompany the return. Failure to remit any  
15 amount of increased payment shall reduce the contribution  
16 accordingly. This Section does not apply to any amended return.

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 following funds: the Child Abuse  
22 Prevention Fund, the Illinois Wildlife Preservation Fund (as  
23 required by the Illinois Non-Game Wildlife Protection Act), the  
24 Alzheimer's Disease Research Fund (as required by the  
25 Alzheimer's Disease Research Act), the Assistance to the  
26 Homeless Fund (as required by this Act), the Penny Severns  
27 Breast and Cervical Cancer Research Fund, the National World  
28 War II Memorial Fund, the Prostate Cancer Research Fund, the  
29 Lou Gehrig's Disease (ALS) Research Fund, the Multiple  
30 Sclerosis Assistance Fund, the Leukemia Treatment and  
31 Education Fund, the World War II Illinois Veterans Memorial  
32 Fund, the Korean War Veterans National Museum and Library Fund,  
33 the Illinois Military Family Relief Fund, the Illinois  
34 Veterans' Homes Fund, the Senior Meal Delivery Fund, and the

1 Asthma and Lung Research Fund.

2 Each form shall contain a statement that the contributions  
3 will reduce the taxpayer's refund or increase the amount of  
4 payment to accompany the return. Failure to remit any amount of  
5 increased payment shall reduce the contribution accordingly.

6 (b) All corporate income tax return forms shall contain  
7 appropriate explanations and spaces to enable the taxpayers to  
8 designate contributions to the Senior Meal Delivery Fund. Each  
9 form shall contain a statement that the contributions will  
10 reduce the taxpayer's refund or increase the amount of payment  
11 to accompany the return. Failure to remit any amount of  
12 increased payment shall reduce the contribution accordingly.

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

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

24 (35 ILCS 5/510) (from Ch. 120, par. 5-510)

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

1 National Museum and Library Fund, the Illinois Veterans' Homes  
2 Fund, the Senior Meal Delivery Fund, and the Asthma and Lung  
3 Research Fund; and shall notify the State Comptroller and the  
4 State Treasurer of the amounts to be transferred from the  
5 General Revenue Fund to each fund, and upon receipt of such  
6 notification the State Treasurer and Comptroller shall  
7 transfer the amounts.

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

12 Section 99. Effective date. This Act takes effect upon  
13 becoming law.