



94TH GENERAL ASSEMBLY
State of Illinois
2005 and 2006
HB1381

Introduced 2/9/2005, by Rep. Michael P. McAuliffe

SYNOPSIS AS INTRODUCED:

35 ILCS 5/509

from Ch. 120, par. 5-509

Amends the Illinois Income Tax Act. Requires that each individual income tax return form must contain a provision that a tax preparer must check to indicate that the preparer has informed the taxpayer about the tax checkoffs and has asked the taxpayer whether he or she wishes to make a donation under each checkoff.

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FISCAL NOTE ACT
MAY APPLY

1 AN ACT concerning revenue.

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 Section 509 as follows:

6 (35 ILCS 5/509) (from Ch. 120, par. 5-509)

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

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

28 Each form must contain a provision that a tax preparer must
29 check to indicate that the preparer has informed the taxpayer
30 about the tax checkoffs and has asked the taxpayer whether he
31 or she wishes to make a donation under each checkoff.

32 If, on October 1 of any year, the total contributions to

1 any one of the funds made under this Section do not equal
2 \$100,000 or more, the explanations and spaces for designating
3 contributions to the fund shall be removed from the individual
4 income tax return forms for the following and all subsequent
5 years and all subsequent contributions to the fund shall be
6 refunded to the taxpayer.

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