



94TH GENERAL ASSEMBLY

State of Illinois

2005 and 2006

HB4109

Introduced 09/14/05, by Rep. Tom Cross - Ed Sullivan, Jr. -
Ruth Munson - Terry R. Parke - Aaron Schock

SYNOPSIS AS INTRODUCED:

20 ILCS 3305/25 new
30 ILCS 105/5.663 new
35 ILCS 5/507MM new
35 ILCS 5/509 from Ch. 120, par. 5-509
35 ILCS 5/510 from Ch. 120, par. 5-510

Amends the Illinois Emergency Management Agency Act and the State Finance Act. Creates the Gulf Coast Disaster Relief Checkoff Fund and provides that, from appropriations from the Fund, the Illinois Emergency Management Agency must make grants to public or private entities in the United States to provide assistance to Gulf Coast hurricane survivors. Amends the Illinois Income Tax Act to create a tax checkoff for the Fund. Effective immediately.

LRB094 14090 BDD 48985 b

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 Emergency Management Agency Act is
5 amended by adding Section 25 as follows:

6 (20 ILCS 3305/25 new)

7 Sec. 25. The Gulf Coast Disaster Relief Checkoff Fund;
8 grants.

9 (a) The Gulf Coast Disaster Relief Checkoff Fund is created
10 as a special fund in the State treasury. From appropriations to
11 the Illinois Emergency Management Agency from the fund, the
12 Agency must make grants to public or private entities in the
13 United States to provide assistance to Gulf Coast hurricane
14 survivors. 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 (b) For the purpose of this Section, "Gulf Coast hurricane
20 survivor" means an individual from any of the following
21 parishes or counties who was evacuated or lost shelter or other
22 essential services due to the extreme weather conditions caused
23 by Hurricane Katrina:

24 (1) in Louisiana, the parishes of Acadia, Ascension,
25 Assumption, Calcasieu, Cameron, East Baton Rouge, East
26 Felicianiana, Iberia, Iberville, Jefferson, Jefferson Davis,
27 Lafayette, Lafourche, Livingston, Orleans, Plaquemines,
28 Pointe Coupee, St. Bernard, St. Charles, St. Helena, St.
29 James, St. John, St. Mary, St. Martin, St. Tammany,
30 Tangipahoa, Terrebonne, Vermilion, Washington, West Baton
31 Rouge, and West Felicianiana;

32 (2) in Alabama, the counties of Baldwin, Mobile, and

1 Washington; and

2 (3) in Mississippi, the counties of Amite, Forrest,
3 George, Greene, Hancock, Harrison, Jackson, Lamar, Marion,
4 Pearl River, Perry, Pike, Stone, Walthall, and Wilkinson.

5 Section 10. The State Finance Act is amended by adding
6 Section 5.663 as follows:

7 (30 ILCS 105/5.663 new)

8 Sec. 5.663. The Gulf Coast Disaster Relief Checkoff Fund.

9 Section 15. The Illinois Income Tax Act is amended by
10 changing Sections 509 and 510 and by adding Section 507MM as
11 follows:

12 (35 ILCS 5/507MM new)

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

25 (35 ILCS 5/509) (from Ch. 120, par. 5-509)

26 Sec. 509. Tax checkoff explanations. All individual income
27 tax return forms shall contain appropriate explanations and
28 spaces to enable the taxpayers to designate contributions to
29 the following funds: the Child Abuse Prevention Fund, the
30 Illinois Wildlife Preservation Fund (as required by the
31 Illinois Non-Game Wildlife Protection Act), the Alzheimer's

1 Disease Research Fund (as required by the Alzheimer's Disease
2 Research Act), the Assistance to the Homeless Fund (as required
3 by this Act), the Penny Severns Breast and Cervical Cancer
4 Research Fund, the National World War II Memorial Fund, the
5 Prostate Cancer Research Fund, the Lou Gehrig's Disease (ALS)
6 Research Fund, the Multiple Sclerosis Assistance Fund, the
7 Sarcoidosis Research Fund, the Leukemia Treatment and
8 Education Fund, the World War II Illinois Veterans Memorial
9 Fund, the Korean War Veterans National Museum and Library Fund,
10 the Illinois Military Family Relief Fund, the Blindness
11 Prevention Fund, the Illinois Veterans' Homes Fund, the
12 Epilepsy Treatment and Education Grants-in-Aid Fund, the
13 Diabetes Research Checkoff Fund, the Vince Demuzio Memorial
14 Colon Cancer Fund, the Autism Research Fund, the Gulf Coast
15 Disaster Relief Checkoff Fund, the Asthma and Lung Research
16 Fund, and the Illinois Brain Tumor Research Fund.

17 Each form shall contain a statement that the contributions
18 will reduce the taxpayer's refund or increase the amount of
19 payment to accompany the return. Failure to remit any amount of
20 increased payment shall reduce the contribution accordingly.

21 If, on October 1 of any year, the total contributions to
22 any one of the funds made under this Section do not equal
23 \$100,000 or more, the explanations and spaces for designating
24 contributions to the fund shall be removed from the individual
25 income tax return forms for the following and all subsequent
26 years and all subsequent contributions to the fund shall be
27 refunded to the taxpayer.

28 (Source: P.A. 93-36, eff. 6-24-03; 93-131, eff. 7-10-03;
29 93-292, eff. 7-22-03; 93-324, eff. 7-23-03; 93-776, eff.
30 7-21-04; 94-73, eff. 6-23-05; 94-107, eff. 7-1-05; 94-141, eff.
31 1-1-06; 94-142, eff. 1-1-06; 94-442, eff. 8-4-05; 94-602, eff.
32 8-16-05; 94-649, eff. 8-22-05; revised 8-29-05.)

33 (35 ILCS 5/510) (from Ch. 120, par. 5-510)

34 Sec. 510. Determination of amounts contributed. The
35 Department shall determine the total amount contributed to each

1 of the following: the Child Abuse Prevention Fund, the Illinois
2 Wildlife Preservation Fund, the Assistance to the Homeless
3 Fund, the Alzheimer's Disease Research Fund, the Penny Severns
4 Breast and Cervical Cancer Research Fund, the National World
5 War II Memorial Fund, the Prostate Cancer Research Fund, the
6 Illinois Military Family Relief Fund, the Lou Gehrig's Disease
7 (ALS) Research Fund, the Multiple Sclerosis Assistance Fund,
8 the Sarcoidosis Research Fund, the Leukemia Treatment and
9 Education Fund, the World War II Illinois Veterans Memorial
10 Fund, the Korean War Veterans National Museum and Library Fund,
11 the Illinois Veterans' Homes Fund, the Epilepsy Treatment and
12 Education Grants-in-Aid Fund, the Diabetes Research Checkoff
13 Fund, the Vince Demuzio Memorial Colon Cancer Fund, the Autism
14 Research Fund, the Blindness Prevention Fund, the Asthma and
15 Lung Research Fund, the Gulf Coast Disaster Relief Checkoff
16 Fund, and the Illinois Brain Tumor Research Fund; and shall
17 notify the State Comptroller and the State Treasurer of the
18 amounts to be transferred from the General Revenue Fund to each
19 fund, and upon receipt of such notification the State Treasurer
20 and Comptroller shall transfer the amounts.

21 (Source: P.A. 93-36, eff. 6-24-03; 93-131, eff. 7-10-03;
22 93-292, eff. 7-22-03; 93-324, eff. 7-23-03; 93-776, eff.
23 7-21-04; 94-73, eff. 6-23-05; 94-107, eff. 7-1-05; 94-141, eff.
24 1-1-06; 94-142, eff. 1-1-06; 94-442, eff. 8-4-05; 94-602, eff.
25 8-16-05; 94-649, eff. 8-22-05; revised 8-29-05.)

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