

Rep. Michael K. Smith

Filed: 3/16/2006

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09400SB2579ham001

LRB094 16023 BDD 57267 a

on page 4, line 7, after "amended by", by inserting "changing

AMENDMENT TO SENATE BILL 2579

AMENDMENT NO. . Amend Senate Bill 2579 as follows:

Sections 509 and 510 and by"; and

5 on page 4, immediately below line 22, by inserting the

6 following:

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

8 Sec. 509. Tax checkoff explanations.

(a) All individual income tax return forms shall contain 9 10 appropriate explanations and spaces to enable the taxpayers to designate contributions to the following funds: the Child Abuse 11 Prevention Fund, the Illinois Wildlife Preservation Fund (as 12 13 required by the Illinois Non-Game Wildlife Protection Act), the 14 Alzheimer's Disease Research Fund (as required by the 15 Alzheimer's Disease Research Act), <u>Supplemental Low-Income</u> Energy Assistance Fund, the Assistance to the Homeless Fund (as 16 17 required by this Act), the Penny Severns Breast and Cervical 18 Cancer Research Fund, the National World War II Memorial Fund, the Prostate Cancer Research Fund, the Lou Gehrig's Disease 19 20 (ALS) Research Fund, the Multiple Sclerosis Assistance Fund, 21 the Sarcoidosis Research Fund, the Leukemia Treatment and Education Fund, the World War II Illinois Veterans Memorial 22

Fund, the Korean War Veterans National Museum and Library Fund,

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the Illinois Military Family Relief Fund, the Blindness 1 2 Prevention Fund, the Illinois Veterans' Homes Fund, the 3 Epilepsy Treatment and Education Grants-in-Aid Fund, the Diabetes Research Checkoff Fund, the Vince Demuzio Memorial 4

Colon Cancer Fund, the Autism Research Fund, the Asthma and

Lung Research Fund, and the Illinois Brain Tumor Research Fund.

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

(b) If, on October 1 of any year, the total contributions to any one of the funds made under this Section do not equal \$100,000 or more, the explanations and spaces for designating contributions to the fund shall be removed from the individual income tax return forms in accordance with subsection (d) for the following and all subsequent years and all subsequent contributions to the fund shall be refunded to the taxpayer.

(c) In any year, the individual income tax return forms may not contain explanations and spaces for more than 18 funds. The funds must be placed on the tax return forms in the chronological order in which they were authorized. The Department must maintain a reserve list of all income tax checkoffs in excess of the 18 that are placed on income tax return forms and, as set forth under subsection (d), of checkoffs removed from the forms. The checkoffs on the reserve list shall be placed on the tax return forms to replace those funds that are removed from the forms under subsection (b) or by law.

Funds must be placed on the reserve list in chronological order, beginning with the first tax checkoff that became law after the effective date of this amendatory Act of the 94th General Assembly. If 2 or more checkoffs became law on the same day, then the checkoff that passed both houses of the General Assembly on the earliest date shall be listed first.

(d) If a tax checkoff is removed from the tax return forms 1 under subsection (b), the the checkoff shall be placed at the 2 3 bottom of the reserve list. If 2 or more checkoffs are removed from the tax return forms under subsection (b) in the same 4 5 year, then the funds shall be placed at the bottom of the reserve list in the order, from highest to lowest, of the 6 7 amount of contributions that the fund received during that year. A fund that was removed from the return forms more than 8 once after the effective date of this amendatory Act of the 9 10 94th General Assembly may not be placed on the reserve list. (Source: P.A. 93-36, eff. 6-24-03; 93-131, eff. 7-10-03; 11 93-292, eff. 7-22-03; 93-324, eff. 7-23-03; 93-776, eff. 12 7-21-04; 94-73, eff. 6-23-05; 94-107, eff. 7-1-05; 94-141, eff. 13 1-1-06; 94-142, eff. 1-1-06; 94-442, eff. 8-4-05; 94-602, eff. 14 15 8-16-05; 94-649, eff. 8-22-05; revised 8-29-05.)

(35 ILCS 5/510) (from Ch. 120, par. 5-510) 16

17 510. Determination of amounts contributed. 18 Department shall determine the total amount contributed to each 19 of the following: the Child Abuse Prevention Fund, the Illinois 20 Wildlife Preservation Fund, Supplemental Low-Income Energy 21 Assistance Fund, the Assistance to the Homeless Fund, the Alzheimer's Disease Research Fund, the Penny Severns Breast and 22 Cervical Cancer Research Fund, the National World War II 23 24 Memorial Fund, the Prostate Cancer Research Fund, the Illinois 25 Military Family Relief Fund, the Lou Gehrig's Disease (ALS) Research Fund, the Multiple Sclerosis Assistance Fund, the 26 27 Sarcoidosis Research Fund, the Leukemia Treatment 28 Education Fund, the World War II Illinois Veterans Memorial 29 Fund, the Korean War Veterans National Museum and Library Fund, 30 the Illinois Veterans' Homes Fund, the Epilepsy Treatment and Education Grants-in-Aid Fund, the Diabetes Research Checkoff 31 32 Fund, the Vince Demuzio Memorial Colon Cancer Fund, the Autism Research Fund, the Blindness Prevention Fund, the Asthma and 33

- Lung Research Fund, and the Illinois Brain Tumor Research Fund; 1
- 2 and shall notify the State Comptroller and the State Treasurer
- 3 of the amounts to be transferred from the General Revenue Fund
- to each fund, and upon receipt of such notification the State 4
- 5 Treasurer and Comptroller shall transfer the amounts.
- (Source: P.A. 93-36, eff. 6-24-03; 93-131, eff. 7-10-03; 6
- 7 93-292, eff. 7-22-03; 93-324, eff. 7-23-03; 93-776, eff.
- 7-21-04; 94-73, eff. 6-23-05; 94-107, eff. 7-1-05; 94-141, eff. 8
- 1-1-06; 94-142, eff. 1-1-06; 94-442, eff. 8-4-05; 94-602, eff. 9
- 10 8-16-05; 94-649, eff. 8-22-05; revised 8-29-05.)".