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 Department of Public Health Powers and 5 Duties Law of the Civil Administrative Code of Illinois is 6 amended by adding Section 2310-361 as follows:

7	(20	ILCS	2310,	/2310-361	new)
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8 Sec. 2310-361. The Autoimmune Disease Research Fund.

9 <u>(a) The Autoimmune Disease Research Fund is created as a</u> 10 <u>special fund in the State treasury. From appropriations to the</u> 11 <u>Department from the Fund, the Department shall make grants to</u> 12 <u>public and private entities in the State for the purpose of</u> 13 <u>funding research for the treatment and cure of autoimmune</u> 14 <u>diseases.</u>

15 (b) For the purposes of this Section:

16 <u>"Autoimmune disease" means any disease that results from an</u> 17 <u>aberrant immune response, including, without limitation,</u> 18 <u>rheumatoid arthritis, systemic lupus erythematosus, and</u> 19 <u>scleroderma.</u>

20 <u>"Research" includes, without limitation, expenditures to</u> 21 <u>develop and advance the understanding, techniques, and</u> 22 <u>modalities effective in the detection, prevention, screening,</u> 23 <u>and treatment of autoimmune disease and may include clinical</u> SB0797 Enrolled - 2 - LRB095 05485 BDD 25575 b

1 <u>trials. "Research" does not include institutional overhead</u>
2 <u>costs, indirect costs, other organizational levies, or costs of</u>
3 <u>community-based support services.</u>

4 (c) Moneys received for the purposes of this Section, 5 including, without limitation, income tax checkoff receipts 6 and gifts, grants, and awards from any public or private 7 entity, must be deposited into the Fund. Any interest earnings 8 that are attributable to moneys in the Fund must be deposited 9 into the Fund.

Section 10. The State Finance Act is amended by adding Section 5.675 as follows:

12 (30 ILCS 105/5.675 new)

13 Sec. 5.675. The Autoimmune Disease Research Fund.

14 Section 15. The Illinois Income Tax Act is amended by 15 adding Sections 50700 and 509.1 and by changing Sections 509 16 and 510 as follows:

17 (35 ILCS 5/50700 new)

18 <u>Sec. 50700. The autoimmune disease research checkoff. For</u> 19 <u>taxable years ending on or after December 31, 2007, the</u> 20 <u>Department shall print, on its standard individual income tax</u> 21 <u>form, a provision indicating that, if the taxpayer wishes to</u> 22 <u>contribute to the Autoimmune Disease Research Fund, as</u> SB0797 Enrolled - 3 - LRB095 05485 BDD 25575 b

authorized by this amendatory Act of the 95th General Assembly, 1 2 then he or she may do so by stating the amount of the contribution (not less than \$1) on the return and indicating 3 that the contribution will reduce the taxpayer's refund or 4 5 increase the amount of payment to accompany the return. The taxpayer's failure to remit any amount of the increased payment 6 reduces the contribution accordingly. This Section does not 7 8 apply to any amended return.

9 (35 ILCS 5/509) (from Ch. 120, par. 5-509)

10 Sec. 509. Tax checkoff explanations. All individual income 11 tax return forms shall contain appropriate explanations and 12 spaces to enable the taxpayers to designate contributions to the funds to which contributions may be made under this Article 13 5. following funds: the Child Abuse Prevention Fund, the 14 15 Illinois Wildlife Preservation Fund (as required by the 16 Illinois Non Game Wildlife Protection Act), the Alzheimer's Disease Research Fund (as required by the Alzheimer's Disease 17 Research Act), the Assistance to the Homeless Fund (as required 18 by this Act), the Penny Severns Breast and Cervical Cancer 19 Research Fund, the National World War II Memorial Fund, the 20 21 Prostate Cancer Research Fund, the Lou Gehrig's Disease (ALS) Research Fund, the Multiple Sclerosis Assistance Fund, 22 the Sarcoidosis Research Fund, the Leukemia Treatment 23 and Education Fund, the World War II Illinois Veterans Memorial 24 25 Fund, the Korean War Veterans National Museum and Library Fund,

the Illinois Military Family Relief Fund, the Blindness Prevention Fund, the Illinois Veterans' Homes Fund, the Epilepsy Treatment and Education Grants-in-Aid Fund, the Diabetes Research Checkoff Fund, the Vince Demuzio Memorial Colon Cancer Fund, the Autism Research Fund, the Heartsaver AED Fund, the Asthma and Lung Research Fund, and the Illinois Brain Tumor Research Fund.

8 Each form shall contain a statement that the contributions 9 will reduce the taxpayer's refund or increase the amount of 10 payment to accompany the return. Failure to remit any amount of 11 increased payment shall reduce the contribution accordingly.

12 If, on October 1 of any year, the total contributions to 13 any one of the funds made under this <u>Article 5</u> Section do not 14 equal \$100,000 or more, the explanations and spaces for 15 designating contributions to the fund shall be removed from the 16 individual income tax return forms for the following and all 17 subsequent years and all subsequent contributions to the fund 18 shall be refunded to the taxpayer.

19 (Source: P.A. 93-36, eff. 6-24-03; 93-131, eff. 7-10-03; 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. 1-1-06; 94-142, eff. 1-1-06; 94-442, eff. 8-4-05; 94-602, eff. 8-16-05; 94-649, eff. 8-22-05; 94-876, eff. 6-19-06; revised 8-3-06.)

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(35 ILCS 5/509.1 new)

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1	Sec. 509.1. Removal of excess tax-checkoff funds.
2	Notwithstanding any provisions of this Act to the contrary,
3	beginning on the effective date of this amendatory Act of the
4	95th General Assembly, there may not be more than 15
5	tax-checkoff funds contained on the individual tax return form
6	at any one time. Each year, the Department shall determine
7	whether the sum of (i) the number of new tax-checkoff funds
8	created by the General Assembly during that year plus (ii) the
9	number of tax-checkoff funds that collected at least \$100,000
10	during the previous year exceeds 15. If so, then the Department
11	shall remove a number of tax-checkoff funds that were on the
12	return during the previous year that is equal to the sum of
13	items (i) and (ii) minus 15, starting with the tax-checkoff
14	fund that received the least amount of contributions and
15	working upward until a sufficient number of funds have been
16	removed.

17 (35 ILCS 5/510) (from Ch. 120, par. 5-510)

Sec. 510. Determination of amounts contributed. 18 The 19 Department shall determine the total amount contributed to each 20 of the funds under this Article 5 following: the Child Abuse Prevention Fund, the Illinois Wildlife Preservation Fund, the 21 Assistance to the Homeless Fund, the Alzheimer's Disease 22 Research Fund, the Penny Severns Breast and Cervical Cancer 23 Research Fund, the National World War II Memorial Fund, the 24 Prostate Cancer Research Fund, the Illinois Military Family 25

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Relief Fund, the Lou Gehriq's Disease (ALS) Research Fund, the 1 2 Multiple Sclerosis Assistance Fund, the Sarcoidosis Research Fund, the Leukemia Treatment and Education Fund, the World War 3 II Illinois Veterans Memorial Fund, the Korean War Veterans 4 5 National Museum and Library Fund, the Illinois Veterans' Homes 6 Fund, the Epilepsy Treatment and Education Grants in Aid Fund, 7 the Diabetes Research Checkoff Fund, the Vince Demuzio Memorial Colon Cancer Fund, the Autism Research Fund, the Blindness 8 9 Prevention Fund, the Heartsaver AED Fund, the Asthma and Lung 10 Research Fund, and the Illinois Brain Tumor Research Fund; and 11 shall notify the State Comptroller and the State Treasurer of 12 the amounts to be transferred from the General Revenue Fund to each fund, and upon receipt of such notification the State 13 Treasurer and Comptroller shall transfer the amounts. 14

15 (Source: P.A. 93-36, eff. 6-24-03; 93-131, eff. 7-10-03; 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. 1-1-06; 94-142, eff. 1-1-06; 94-442, eff. 8-4-05; 94-602, eff. 8-16-05; 94-649, eff. 8-22-05; 94-876, eff. 6-19-06; revised 8-3-06.)

21 Section 99. Effective date. This Act takes effect upon 22 becoming law.