## 95TH GENERAL ASSEMBLY

## State of Illinois

# 2007 and 2008

#### SB1644

Introduced 2/9/2007, by Sen. Don Harmon

## SYNOPSIS AS INTRODUCED:

35 ILCS 5/509

from Ch. 120, par. 5-509

Amends the Illinois Income Tax Act. Makes a technical change in a Section concerning tax checkoff explanations.

LRB095 10484 BDD 30699 b

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 and 9 spaces to enable the taxpayers to designate contributions to the following funds: the Child Abuse Prevention Fund, the 10 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 by this Act), the Penny Severns Breast and Cervical Cancer 15 16 Research Fund, the National World War II Memorial Fund, the 17 Prostate Cancer Research Fund, the Lou Gehriq's Disease (ALS) Research Fund, the Multiple Sclerosis Assistance Fund, the 18 19 Sarcoidosis Research Fund, the Leukemia Treatment and 20 Education Fund, the World War II Illinois Veterans Memorial 21 Fund, the Korean War Veterans National Museum and Library Fund, 22 the Illinois Military Family Relief Fund, the Blindness Prevention Fund, the Illinois Veterans' Homes Fund, the 23

1 Epilepsy Treatment and Education Grants-in-Aid Fund, the 2 Diabetes Research Checkoff Fund, the Vince Demuzio Memorial 3 Colon Cancer Fund, the Autism Research Fund, the Heartsaver AED 4 Fund, the Asthma and Lung Research Fund, and the Illinois Brain 5 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.

10 If, on October 1 of any year, the total contributions to 11 any one of the funds made under this Section do not equal 12 \$100,000 or more, the explanations and spaces for designating 13 contributions to the fund shall be removed from the individual 14 income tax return forms for the following and all subsequent 15 years and all subsequent contributions to the fund shall be 16 refunded to the taxpayer.

17 (Source: P.A. 93-36, eff. 6-24-03; 93-131, eff. 7-10-03; 18 93-292, eff. 7-22-03; 93-324, eff. 7-23-03; 93-776, eff. 19 7-21-04; 94-73, eff. 6-23-05; 94-107, eff. 7-1-05; 94-141, eff. 20 1-1-06; 94-142, eff. 1-1-06; 94-442, eff. 8-4-05; 94-602, eff. 21 8-16-05; 94-649, eff. 8-22-05; 94-876, eff. 6-19-06; revised 22 8-3-06.)