

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 10. The Illinois Income Tax Act is amended by
5 changing Sections 509 and 509.1 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 funds to which contributions may be made under this Article
11 5.

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

16 If, on October 1 of any year, the total contributions to
17 any one of the funds made under this Article 5 do not equal
18 \$100,000 or more, the explanations and spaces for designating
19 contributions to the fund shall be removed from the individual
20 income tax return forms for the following and all subsequent
21 years and all subsequent contributions to the fund shall be
22 refunded to the taxpayer. This contribution requirement does
23 not apply to the Diabetes Research Checkoff Fund checkoff

1 contained in Section 507GG of this Act.

2 (Source: P.A. 95-331, eff. 8-21-07; 95-434, eff. 8-27-07;
3 95-435, eff. 8-27-07; 95-940, eff. 8-29-08; 96-328, eff.
4 8-11-09.)

5 (35 ILCS 5/509.1)

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

22 For taxable years ending on or after December 31, 2012, the
23 Diabetes Research Checkoff Fund checkoff contained in Section
24 507GG of this Act shall be included on the individual tax
25 return form notwithstanding the provisions of this Section. The

1 Diabetes Research Checkoff Fund checkoff shall not be included
2 when calculating the 15 tax-checkoff fund limitation set forth
3 in this Section.

4 (Source: P.A. 95-435, eff. 8-27-07.)

5 Section 99. Effective date. This Act takes effect upon
6 becoming law.