

**SB0428**



**97TH GENERAL ASSEMBLY**

**State of Illinois**

**2011 and 2012**

**SB0428**

Introduced 2/8/2011, by Sen. John J. Cullerton

**SYNOPSIS AS INTRODUCED:**

35 ILCS 5/509

from Ch. 120, par. 5-509

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

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**A BILL FOR**

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  
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.

23 (Source: P.A. 95-331, eff. 8-21-07; 95-434, eff. 8-27-07;

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1 95-435, eff. 8-27-07; 95-940, eff. 8-29-08; 96-328, eff.  
2 8-11-09.)