



## 97TH GENERAL ASSEMBLY

### State of Illinois

2011 and 2012

SB3148

Introduced 2/1/2012, by Sen. Sue Rezin

#### SYNOPSIS AS INTRODUCED:

30 ILCS 105/6z-84  
35 ILCS 5/509  
35 ILCS 5/509.1

from Ch. 120, par. 5-509

Amends the Illinois Income Tax Act. Provides that the Department shall include the Habitat for Humanity Fund checkoff on the individual income tax form for the taxable year beginning on January 1, 2012. Provides that if, on October 1, 2013, or on October 1 of any subsequent year, the total contributions to the Habitat for Humanity Fund checkoff 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 for the following and all subsequent years and all subsequent contributions to the fund shall be refunded to the taxpayer. Amends the State Finance Act. Provides that moneys in the Habitat for Humanity Fund that are attributable to a tax checkoff contained on the individual income tax form for a taxable year beginning on or after January 1, 2012 shall be appropriated to the Department of Commerce and Economic Opportunity (instead of the Department of Human Services) for the purpose of making grants to Habitat for Humanity of Illinois. Provides that those moneys shall be distributed equally to local Habitat for Humanity affiliates. Effective immediately.

LRB097 17223 HLH 62423 b

FISCAL NOTE ACT  
MAY APPLY

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 State Finance Act is amended by changing  
5 Section 6z-84 as follows:

6 (30 ILCS 105/6z-84)

7 Sec. 6z-84. The Habitat for Humanity Fund; creation. The  
8 Habitat for Humanity Fund is created as a special fund in the  
9 State treasury. Moneys in the Fund that are attributable to a  
10 tax checkoff contained on the individual income tax form for a  
11 taxable year beginning prior to January 1, 2012 shall be  
12 appropriated to the Department of Human Services for the  
13 purpose of making grants to Habitat for Humanity of Illinois,  
14 Inc., for the purpose of supporting Habitat for Humanity  
15 projects in Illinois. Moneys in the Fund that are attributable  
16 to a tax checkoff contained on the individual income tax form  
17 for a taxable year beginning on or after January 1, 2012 shall  
18 be appropriated to the Department of Commerce and Economic  
19 Opportunity for the purpose of making grants to Habitat for  
20 Humanity of Illinois, Inc. Those grant moneys shall be  
21 distributed equally to local Habitat for Humanity affiliates in  
22 Illinois.

23 (Source: P.A. 96-1424, eff. 8-3-10; 97-333, eff. 8-12-11.)

1 Section 10. The Illinois Income Tax Act is amended by  
2 changing Sections 509 and 509.1 as follows:

3 (35 ILCS 5/509) (from Ch. 120, par. 5-509)

4 Sec. 509. Tax checkoff explanations.

5 (a) All individual income tax return forms shall contain  
6 appropriate explanations and spaces to enable the taxpayers to  
7 designate contributions to the funds to which contributions may  
8 be made under this Article 5.

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

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

21 (d) Notwithstanding any other provision of law, the  
22 Department shall include the Habitat for Humanity Fund checkoff  
23 established under Section 507VV on the individual income tax  
24 form for the taxable year beginning on January 1, 2012. If, on

1 October 1, 2013, or on October 1 of any subsequent year, the  
2 total contributions to the Habitat for Humanity Fund checkoff  
3 do not equal \$100,000 or more, the explanations and spaces for  
4 designating contributions to the fund shall be removed from the  
5 individual income tax return forms for the following and all  
6 subsequent years and all subsequent contributions to the fund  
7 shall be refunded to the taxpayer.

8 (Source: P.A. 95-331, eff. 8-21-07; 95-434, eff. 8-27-07;  
9 95-435, eff. 8-27-07; 95-940, eff. 8-29-08; 96-328, eff.  
10 8-11-09.)

11 (35 ILCS 5/509.1)

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

1 working upward until a sufficient number of funds have been  
2 removed. The Habitat for Humanity Fund checkoff established  
3 under Section 507VV shall be included among the 15 tax-checkoff  
4 funds as provided in subsection (d) of Section 509 of this Act.  
5 (Source: P.A. 95-435, eff. 8-27-07.)

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