

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.

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

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

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

1 (d) Notwithstanding any other provision of law, the
2 Department shall include the Habitat for Humanity Fund checkoff
3 established under Section 507VV on the individual income tax
4 form for the taxable year beginning on January 1, 2012. If, on
5 October 1, 2013, or on October 1 of any subsequent year, the
6 total contributions to the Habitat for Humanity Fund checkoff
7 do not equal \$100,000 or more, the explanations and spaces for
8 designating contributions to the fund shall be removed from the
9 individual income tax return forms for the following and all
10 subsequent years and all subsequent contributions to the fund
11 shall be refunded to the taxpayer.

12 (Source: P.A. 95-331, eff. 8-21-07; 95-434, eff. 8-27-07;
13 95-435, eff. 8-27-07; 95-940, eff. 8-29-08; 96-328, eff.
14 8-11-09.)

15 (35 ILCS 5/509.1)

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

1 shall remove a number of tax-checkoff funds that were on the
2 return during the previous year that is equal to the sum of
3 items (i) and (ii) minus 15, starting with the tax-checkoff
4 fund that received the least amount of contributions and
5 working upward until a sufficient number of funds have been
6 removed. The Habitat for Humanity Fund checkoff established
7 under Section 507VV shall be included among the 15 tax-checkoff
8 funds as provided in subsection (d) of Section 509 of this Act.
9 (Source: P.A. 95-435, eff. 8-27-07.)

10 Section 99. Effective date. This Act takes effect upon
11 becoming law.