



## 99TH GENERAL ASSEMBLY

### State of Illinois

2015 and 2016

HB3410

by Rep. Stephanie A. Kifowit

#### SYNOPSIS AS INTRODUCED:

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 Veterans' Homes Fund checkoff on the individual income tax form for each taxable year beginning on or after January 1, 2015. Provides that the Veterans' Homes Fund checkoff shall not be included when calculating the 15 tax-checkoff fund limitation. Effective immediately.

LRB099 06743 HLH 26817 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 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. This contribution requirement does

1 not apply to the Diabetes Research Checkoff Fund checkoff  
2 contained in Section 507GG of this Act or the Veterans' Homes  
3 Fund checkoff contained in Section 507DD of this Act.

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

15 (e) Notwithstanding any other provision of law, the  
16 Department shall include the Veterans' Homes Fund checkoff  
17 established under Section 507DD on the individual income tax  
18 form for each taxable year beginning on or after January 1,  
19 2015.

20 (Source: P.A. 96-328, eff. 8-11-09; 97-1117, eff. 8-27-12.)

21 (35 ILCS 5/509.1)

22 Sec. 509.1. Removal of excess tax-checkoff funds.  
23 Notwithstanding any provisions of this Act to the contrary,  
24 beginning on the effective date of this amendatory Act of the  
25 95th General Assembly, there may not be more than 15

1 tax-checkoff funds contained on the individual tax return form  
2 at any one time. Each year, the Department shall determine  
3 whether the sum of (i) the number of new tax-checkoff funds  
4 created by the General Assembly during that year plus (ii) the  
5 number of tax-checkoff funds that collected at least \$100,000  
6 during the previous year exceeds 15. If so, then the Department  
7 shall remove a number of tax-checkoff funds that were on the  
8 return during the previous year that is equal to the sum of  
9 items (i) and (ii) minus 15, starting with the tax-checkoff  
10 fund that received the least amount of contributions and  
11 working upward until a sufficient number of funds have been  
12 removed. The Hunger Relief Fund checkoff established under  
13 Section 507SS shall be included among the 15 tax-checkoff funds  
14 as provided in subsection (d) of Section 509 of this Act.

15 For taxable years ending on or after December 31, 2012, the  
16 Diabetes Research Checkoff Fund checkoff contained in Section  
17 507GG of this Act shall be included on the individual tax  
18 return form notwithstanding the provisions of this Section. The  
19 Diabetes Research Checkoff Fund checkoff shall not be included  
20 when calculating the 15 tax-checkoff fund limitation set forth  
21 in this Section.

22 The Veterans' Homes Fund checkoff established under  
23 Section 507DD shall not be included when calculating the 15  
24 tax-checkoff fund limitation set forth in this Section.

25 (Source: P.A. 97-1117, eff. 8-27-12.)

26 Section 99. Effective date. This Act takes effect upon

1 becoming law.