

SB0520



99TH GENERAL ASSEMBLY

State of Illinois

2015 and 2016

SB0520

Introduced 1/28/2015, 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 in a Section concerning tax checkoff explanations.

LRB099 03052 HLH 23060 b

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.

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

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

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