

AN ACT concerning taxes.

Be it enacted by the People of the State of Illinois,  
represented in the General Assembly:

Section 5. The Department of Public Health Powers and  
Duties Law of the Civil Administrative Code of Illinois is  
amended by adding Section 2310-373 as follows:

(20 ILCS 2310/2310-373 new)

Sec. 2310-373. The Asthma and Lung Research Fund. There  
is created in the State treasury the Asthma and Lung Research  
Fund. Subject to appropriation, the Department must make  
grants from the fund for the Asthma Clinical Research Program  
administered by the American Lung Association.

Section 10. The State Finance Act is amended by adding  
Section 5.95 as follows:

(30 ILCS 105/5.95)

Sec. 5.95. The Asthma and Lung Research Fund.

Section 15. The Illinois Income Tax Act is amended by  
adding Section 507Y as follows:

(35 ILCS 5/507Y new)

Sec. 507Y. Asthma and Lung Research checkoff. The  
Department must print on its standard individual income tax  
form a provision indicating that if the taxpayer wishes to  
contribute to the Asthma and Lung Research Fund, as  
authorized by this amendatory Act of the 93rd General  
Assembly, he or she may do so by stating the amount of the  
contribution (not less than \$1) on the return and that the  
contribution will reduce the taxpayer's refund or increase

the amount of payment to accompany the return. Failure to remit any amount of increased payment reduces the contribution accordingly. This Section does not apply to an amended return.

Section 20. The Illinois Income Tax Act is amended by changing Sections 509 and 510 as follows:

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

Sec. 509. Tax checkoff explanations. All individual income tax return forms shall contain appropriate explanations and spaces to enable the taxpayers to designate contributions to the following funds: the Child Abuse Prevention Fund, ~~to~~ the Illinois Wildlife Preservation Fund (as required by the Illinois Non-Game Wildlife Protection Act), ~~to~~ the Alzheimer's Disease Research Fund (as required by the Alzheimer's Disease Research Act), ~~to~~ the Assistance to the Homeless Fund (as required by this Act), ~~to~~ the Penny Severns Breast and Cervical Cancer Research Fund, ~~to~~ the National World War II Memorial Fund, ~~to~~ the Prostate Cancer Research Fund, the Multiple Sclerosis Assistance Fund, ~~and to~~ the Korean War Veterans National Museum and Library Fund, and the Asthma and Lung Research Fund.

Each form shall contain a statement that the contributions will reduce the taxpayer's refund or increase the amount of payment to accompany the return. Failure to remit any amount of increased payment shall reduce the contribution accordingly.

If, on October 1 of any year, the total contributions to any one of the funds made under this Section 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.

(Source: P.A. 91-104, eff. 7-13-99; 91-107, eff. 7-13-99; 91-357, eff. 7-29-99; 91-833, eff. 1-1-01; 91-836, eff. 1-1-01; 92-84, eff. 7-1-02; 92-198, eff. 8-1-01; 92-651, eff. 7-11-02; 92-772, eff. 8-6-02; revised 1-2-03.)

(35 ILCS 5/510) (from Ch. 120, par. 5-510)

Sec. 510. Determination of amounts contributed. The Department shall determine the total amount contributed to each of the following: the Child Abuse Prevention Fund, the Illinois Wildlife Preservation Fund, the Assistance to the Homeless Fund, the Alzheimer's Disease Research Fund, the Penny Severns Breast and Cervical Cancer Research Fund, the National World War II Memorial Fund, the Prostate Cancer Research Fund, the Multiple Sclerosis Assistance Fund, and the Korean War Veterans National Museum and Library Fund, and the Asthma and Lung Research Fund; and shall notify the State Comptroller and the State Treasurer of the amounts to be transferred from the General Revenue Fund to each fund, and upon receipt of such notification the State Treasurer and Comptroller shall transfer the amounts.

(Source: P.A. 91-104, eff. 7-13-99; 91-107, eff. 7-13-99; 91-833, eff. 1-1-01; 91-836, eff. 1-1-01; 92-84, eff. 7-1-02; 92-198, eff. 8-1-01; 92-651, eff. 7-11-02; 92-772, eff. 8-6-02.)

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