

SB0143



104TH GENERAL ASSEMBLY

State of Illinois

2025 and 2026

SB0143

Introduced 1/17/2025, by Sen. Rachel Ventura

SYNOPSIS AS INTRODUCED:

New Act

30 ILCS 105/5.1030 new

35 ILCS 5/506.7 new

35 ILCS 5/509

from Ch. 120, par. 5-509

Creates the Judicial Campaign Reform Act. Creates a voluntary program of public financing of election campaigns for the offices of judges of the Illinois Supreme Court and Appellate Court, administered by the State Board of Elections. Establishes funding mechanisms, terms of participation, and a process for the certification of candidates. Sets mandatory contribution limits with respect to all judicial election campaigns. Provides for penalties for violations of the Act. Makes other changes. Amends the State Finance Act to create the Illinois Judicial Election Democracy Trust Fund. Amends the Illinois Income Tax Act to make conforming changes. Effective January 1, 2026.

LRB104 06845 SPS 16881 b

A BILL FOR

1 AN ACT concerning elections.

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

4 Section 1. Short title. This Act may be cited as the
5 Judicial Campaign Reform Act.

6 Section 5. Definitions. In this Act:

7 "Allowable contribution" means a qualifying contribution,
8 a seed money contribution, or a personal contribution
9 authorized by this Act.

10 "Candidate" means any person seeking election to the
11 office of Judge of the Supreme Court or Judge of the Appellate
12 Court.

13 "Campaign" includes the primary election campaign period
14 and the general election campaign period.

15 "Clean judicial race" means an election in which all
16 candidates are eligible candidates who will receive a public
17 financing benefit under this Act.

18 "General election campaign period" means the period
19 beginning on the day after the general primary election and
20 ending on the day of the general election.

21 "Electioneering communication expenditure" means an
22 expenditure for electioneering communications as that term is
23 defined in Article 9 of the Election Code.

1 "Eligible candidate" means a candidate who qualifies for
2 public financing by collecting the required number of
3 qualifying contributions, making all required reports and
4 disclosures, and being certified by the State Board of
5 Elections as being in compliance with this Act.

6 "Excess qualifying contribution amount" means the amount
7 of qualifying contributions accepted by a candidate that
8 exceeds the dollar amount of contributions required to qualify
9 a candidate for a public financing benefit.

10 "Exploratory period" means the period that begins one year
11 before the general primary election date and ends on the day
12 before the beginning of the primary election campaign.

13 "Fair election debit card" means a debit card issued by
14 the State Treasurer in accordance with Section 65 entitling a
15 candidate and agents of the candidate designated by the
16 candidate to draw money from an account maintained by the
17 State Treasurer to make expenditures authorized by law.

18 "Fund" means the Illinois Judicial Election Democracy
19 Trust Fund, a special fund created in the State treasury for
20 use, subject to appropriation, by the State Board of Elections
21 for the funding of campaigns for eligible candidates.

22 "Immediate family", when used with reference to a
23 candidate, includes the candidate's spouse, parents, and
24 children.

25 "Independent expenditure" means an expenditure by a person
26 expressly advocating the election or defeat of a clearly

1 identified candidate that is made without cooperation or
2 consultation with a candidate, or any political committee or
3 agent of a candidate, and that is not made in concert with, or
4 at the request or suggestion of, any candidate or any
5 political committee or agent of a candidate.

6 "Nonparticipating candidate" means a candidate who does
7 not apply for a public financing benefit or who otherwise is
8 ineligible or fails to qualify for a public financing benefit
9 under this Act.

10 "Personal funds" means funds contributed by a candidate or
11 a member of a candidate's immediate family.

12 "Primary election campaign period" means the period that
13 begins 30 days after the last day prescribed by law for filing
14 nomination papers and ends on the day of the general primary
15 election.

16 "Public financing qualifying period" means the period
17 beginning on July 1 of an odd-numbered year and ending on the
18 day before the beginning of the primary election campaign
19 period for the office of Judge of the Supreme Court or Judge of
20 the Appellate Court.

21 "Qualifying contribution" means a contribution made during
22 the public financing qualifying period that is between \$5 and
23 \$100, and that is made, to a candidate, by an individual who is
24 at least 18 years old and resides in the district in which the
25 candidate seeks office, and that is acknowledged by written
26 receipt identifying the contributor.

1 "Qualifying report" means a list of all individual
2 qualifying contributions.

3 "Seed money contribution" means (1) a contribution in an
4 amount not more than \$1,000 made to a candidate during the
5 exploratory period or the public financing qualifying period
6 or (2) a contribution made to a candidate during the
7 exploratory period or the public financing qualifying period
8 consisting of personal funds of the candidate in an amount not
9 more than the amount authorized under Section 20.

10 "State Board" means the State Board of Elections.

11 Section 10. Alternative judicial campaign financing
12 option. There is established an alternative campaign financing
13 option available to candidates running for office of Judge of
14 the Supreme Court or Judge of the Appellate Court. This
15 alternative campaign financing option is available to
16 candidates for elections to be held beginning in the year
17 2027. The State Board shall administer this Act and the Fund.
18 Candidates receiving public financing benefits under this Act
19 shall also comply with all other applicable election and
20 campaign laws, rules, and regulations.

21 Section 15. The Illinois Judicial Election Democracy Trust
22 Fund.

23 (a) The Illinois Judicial Election Democracy Trust Fund is
24 established as a special fund in the State treasury to finance

1 the election campaigns of eligible candidates running for
2 office of Judge of the Supreme Court or Judge of the Appellate
3 Court and to pay administrative and enforcement costs of the
4 State Board related to this Act. Any interest generated by the
5 Fund is credited to the Fund. The State Board shall administer
6 the Fund.

7 (b) The following shall be deposited into the Fund:

8 (1) At the direction of the State Board, the
9 Comptroller shall direct and the Treasurer shall transfer
10 \$40,000,000 of the revenues from the taxes imposed by the
11 Illinois Income Tax Act and credited to the General
12 Revenue Fund, transferred to the Fund by the State
13 Treasurer on or before January 1 of each year, beginning
14 January 1, 2026. If the State Board determines that the
15 Fund will not have sufficient revenues to cover the likely
16 demand for funds from the Fund in an upcoming calendar
17 year, by January 1 the State Board shall provide a report
18 of its projections of the balances in the Fund to the
19 General Assembly and the Governor and may request that the
20 State Treasurer make the following transfers to the Fund
21 from the General Revenue Fund:

22 (A) Up to \$20,000,000, no later than February 28,
23 2026, reflecting an advance of the transfer of the
24 amounts that would be received on or before January 1,
25 2027 under this paragraph.

26 (B) Up to \$15,000,000, no later than July 31,

1 2026, reflecting an advance of the transfer of the
2 amounts that would be received on or before January 1,
3 2027 under this paragraph.

4 (C) Up to \$5,000,000, no later than September 1,
5 2028, reflecting a partial advance of the transfer of
6 the amounts that would be received on or before
7 January 1, 2029 under this paragraph.

8 (2) Revenue from a tax checkoff program allowing a
9 resident of the State who files a tax return with the
10 Department of Revenue to designate that \$3 be paid into
11 the Fund. In the case of spouses filing a joint return,
12 each spouse may designate that not less than \$3 be paid
13 into the Fund. The Department of Revenue shall report
14 annually the amounts designated for the Fund to the State
15 Treasurer, who shall transfer that amount to the Fund.

16 (3) Any excess qualifying contributions or seed money
17 contributions that exceed the allotted total in Section
18 20.

19 (4) Fund revenues that were distributed to an eligible
20 candidate and that remain unspent after the candidate has
21 lost a primary election or after all general elections.

22 (5) Other unspent Fund revenues distributed to any
23 eligible candidate who does not remain a candidate
24 throughout a primary or general election cycle.

25 (6) Voluntary donations made directly to the Fund.
26 Individuals and other entities may make direct voluntary

1 contributions to the Fund, not to exceed \$1,000 per
2 individual or entity per calendar year.

3 (7) Fines collected under this Act.

4 (c) By September 1 preceding each year in which there is an
5 election for the office of Judge of the Supreme Court or Judge
6 of the Appellate Court, the State Board shall publish an
7 estimate of revenue in the Fund available for distribution to
8 eligible candidates during the upcoming year's elections and
9 an estimate of the likely demand for public financing during
10 that election. The State Board may submit a request to the
11 General Assembly to request additional funding.

12 Section 20. Terms of participation.

13 (a) Before a candidate for nomination in the general
14 primary election may be certified as an eligible candidate,
15 the candidate shall file a declaration of intent to seek
16 certification as an eligible candidate and to comply with the
17 requirements of this Act. The declaration of intent shall be
18 filed with the State Board prior to or during the qualifying
19 period and in accordance with forms and procedures developed
20 by the State Board. An eligible candidate shall submit a
21 declaration of intent within 5 business days after collecting
22 qualifying contributions under this Act, or the qualifying
23 contributions collected before the declaration of intent has
24 been filed will not be applied toward the eligibility
25 requirement in subsection (c).

(b) After becoming a candidate and before certification as an eligible candidate, a candidate may not accept contributions, except for seed money contributions, including personal funds. A candidate shall limit the candidate's personal funds and seed money contributions to the following amounts:

(1) The personal funds of a candidate contributed as seed money contributions may not exceed an aggregate amount of \$25,000 for a candidate seeking nomination for the Supreme Court or Appellate Court in the First Judicial District and \$15,000 for a candidate seeking nomination for the Supreme Court or the Appellate Court for a Judicial District other than the First Judicial District. No eligible candidate may make any expenditure derived from personal funds after the close of the public financing qualifying period. Eligible candidates shall not loan personal funds to their campaign.

(2) A candidate may accept seed money contributions from any individual or political committee before the end of the public financing qualifying period, so long as the total contributions from one contributor, except personal funds and qualifying contributions otherwise permitted under this Act, do not exceed \$1,000 and the aggregate contributions, including personal funds, but not including qualifying contributions, do not exceed \$75,000 for a candidate seeking nomination for the Supreme Court or

1 Appellate Court in the First Judicial District and \$45,000
2 for a candidate seeking nomination for the Supreme Court
3 or Appellate Court for a Judicial District, other than the
4 First Judicial District.

5 As used in this Section, "personal funds" includes funds
6 from the candidate's immediate family.

7 (c) The State Board shall certify a candidate as an
8 eligible candidate for receipt of public financing for a
9 primary election if the candidate complies with subsection (a)
10 and receives from individual qualifying contributors before
11 the close of the public financing qualifying period qualifying
12 contributions that total at least \$25,000 for a candidate
13 seeking nomination for the Supreme Court or Appellate Court in
14 the First Judicial District or qualifying contributions that
15 total at least \$15,000 for a candidate seeking nomination for
16 the Supreme Court or Appellate Court for a Judicial District,
17 other than the First Judicial District. The State Board may
18 require candidates to file lists of qualifying contributions
19 in an electronic format. If so required, the State Board shall
20 either provide, without charge, all software necessary to
21 comply with this requirement or ensure that the necessary
22 software is commonly available to the public at minimal cost.

23 (d) Each candidate shall acknowledge each qualifying
24 contribution by providing a receipt to the contributor that
25 contains the contributor's name and home address and shall
26 file a report of all qualifying contributions with the State

1 Board.

2 (e) The State Board shall verify a candidate's compliance
3 with the requirements of subsection (d) by any verification
4 and sampling techniques that the State Board considers
5 appropriate.

6 (f) Qualifying contributions and seed money contributions
7 may be used only for the purpose of making an expenditure
8 authorized by law.

9 (g) A candidate shall return to the State Board all
10 qualifying contributions, seed money, and personal
11 contributions, including in-kind contributions, that exceed
12 the limits prescribed by this Section within 48 hours after
13 the end of the exploratory period. The State Board shall
14 deposit all contributions returned under this Section into the
15 Fund.

16 (h) An eligible candidate who accepts a public financing
17 benefit under this Act during the primary election campaign
18 period shall agree to comply with all requirements of this Act
19 throughout the general election campaign period as a
20 precondition to receipt of public financing. An eligible
21 candidate who accepts a public financing benefit during a
22 primary election campaign period may not elect to accept
23 private contributions in violation of this Act during the
24 corresponding general election campaign period.

25 Section 25. Certification as an eligible candidate for a

1 primary election; distributions of funds.

2 (a) The State Board shall certify a candidate complying
3 with the requirements of Section 20 as an eligible candidate
4 as soon as possible. The State Board shall only certify a
5 candidate who is running unopposed or will run in a clean
6 judicial race. The State Board shall not certify a candidate
7 as an eligible candidate if the candidate is running against a
8 candidate who does not receive a public financing benefit
9 under this Act. An eligible candidate certified under this Act
10 shall comply with all requirements of this Act after
11 certification and throughout the primary and general election
12 periods and failure to do so is a violation of this Act.

13 (b) After certification, an eligible candidate shall limit
14 the candidate's campaign expenditures and obligations,
15 including outstanding obligations, to qualifying
16 contributions, seed money contributions, revenues distributed
17 to the candidate from the Fund, and interest earned on moneys
18 in the Fund, and the candidate may not accept any other
19 contributions unless specifically authorized by the State
20 Board.

21 (c) All revenues distributed to an eligible candidate from
22 the Fund shall be used for campaign-related purposes. The
23 candidate, the treasurer, the candidate's political committee,
24 or any agent of the candidate and committee shall only use
25 these revenues for campaign-related purposes. The State Board
26 shall publish guidelines outlining permissible

1 campaign-related expenditures.

2 (d) The State Board shall distribute to eligible
3 candidates revenues from the Fund in amounts as follows:

4 (1) for a primary election in the First Judicial
5 District, \$25,000; and

6 (2) for a primary election in all judicial districts
7 except the First Judicial District, \$15,000.

8 (e) The State Board shall distribute to each eligible
9 candidate at the general primary election a line of credit for
10 public financing promptly after the candidate demonstrates the
11 candidate's eligibility but later than 5 days after the end of
12 the public financing qualifying period. However, no candidate
13 may use a line of credit distributed under this subsection
14 until the beginning of the primary election campaign period.

15 Section 30. Certification as an eligible candidate for a
16 general election; distributions of funds.

17 (a) Before a candidate may be certified as eligible for
18 receipt of public financing for the general election, the
19 candidate shall apply to the State Board and file a sworn
20 statement that the candidate has fulfilled all of the
21 requirements of this Act during the primary election campaign
22 period, has won the nomination in the general primary, and
23 will comply with the requirements of this Act during the
24 general election campaign period. The application shall be
25 filed no later than the 7th day after the date of the general

1 primary election.

2 (b) The State Board shall certify a candidate as an
3 eligible candidate for receipt of public financing for a
4 general election campaign period if the candidate complies
5 with subsection (a) and the candidate was an eligible
6 candidate during the primary election campaign period. The
7 State Board shall only certify a candidate who is running
8 unopposed or will run in a clean judicial race. The State Board
9 shall not certify a candidate as an eligible candidate if the
10 candidate is running against a candidate who does not receive
11 a public financing benefit under this Act.

12 (c) If more than one candidate files an application for
13 the general election, the State Board shall accept
14 applications from all candidates who comply with subsection
15 (a), but the State Board shall postpone the declaration of
16 eligibility for the general election until after the general
17 primary results are certified. After the results have been
18 certified, if the nominee filed an application under
19 subsection (a), the State Board shall declare that candidate
20 eligible for the general election.

21 (d) The State Board shall distribute to each eligible
22 candidate in the general election a line of credit for public
23 financing not later than the earlier of (i) 48 hours after the
24 official canvass and proclamation under Section 22-7 of the
25 Election Code or (ii) 21 days after the date of the general
26 primary election. No candidate may receive a line of credit

1 until all candidates for judicial office who apply and qualify
2 for a public financing benefit have been certified as eligible
3 candidates.

4 (e) The State Board shall distribute to eligible
5 candidates revenues from the Fund in amounts in the following
6 manner:

7 (1) for a candidate for the office of Judge of the
8 Supreme Court during a general election, \$525,000; and

9 (2) for a candidate for the office of Judge of the
10 Appellate Court during a general election, \$175,000.

11 (f) Beginning on April 1, 2028 and every 2 years
12 thereafter, the State Board shall modify the public financing
13 benefits provided for in subsection (e) to adjust for the
14 change in the Consumer Price Index, All Items, U. S. City
15 Average, published by the United States Department of Labor
16 for the preceding 2-year period ending on December 31.

17 Section 35. Requirements for eligible candidates.

18 (a) An eligible candidate may not accept private
19 contributions other than seed money contributions and
20 qualifying contributions. An eligible candidate may only
21 accept one qualifying contribution from each contributor.

22 (b) In addition to reports required to be filed under the
23 Election Code, a candidate who receives a public financing
24 benefit shall furnish complete financial records, including
25 records of seed money contributions, qualifying contributions,

1 and expenditures on the last day of each month.

2 (c) In addition to adhering to requirements imposed under
3 the Election Code, a candidate who receives a public financing
4 benefit shall maintain records of all contributions of at
5 least \$5, including seed money contributions and qualifying
6 contributions. These records shall contain the full name of
7 the contributor and the contributor's full home address.

8 (d) The failure to record or provide the information
9 specified in subsection (c) disqualifies a contribution from
10 counting as a qualifying contribution.

11 (e) No eligible candidate and no person acting on an
12 eligible candidate's behalf may accept any contribution that
13 is not recorded in accordance with subsection (c) in a
14 candidate's campaign account.

15 (f) No eligible candidate may accept more than \$1,000 in
16 cash from any contributor.

17 (g) Notwithstanding any other provision of law, eligible
18 candidates shall report all campaign expenditures,
19 obligations, and related activities to the State Board
20 according to procedures developed by the State Board.

21 (h) The eligible candidate or the eligible candidate's
22 treasurer shall obtain and keep:

23 (1) bank or other account statements for the campaign
24 account covering the duration of the campaign;

25 (2) a vendor invoice stating the particular goods or
26 services purchased for every expenditure of \$50 or more;

1 and

2 (3) a record proving that a vendor received payment
3 for every expenditure of \$50 or more in the form of a
4 cancelled check, receipt from the vendor, or bank or
5 credit card statement identifying the vendor as the payee.

6 (i) The eligible candidate or the eligible candidate's
7 treasurer shall preserve the records for 2 years following the
8 candidate's final campaign finance report for the election
9 cycle. The candidate and treasurer shall submit photocopies of
10 the records to the State Board upon its request.

11 Section 40. Unspent funds. Upon the filing of a final
12 report for any primary election in which the eligible
13 candidate was defeated and for all general elections, an
14 eligible candidate shall return all unspent revenues from the
15 Fund to the State Board. In developing procedures for the
16 return of unspent revenues from the Fund, the State Board
17 shall use existing campaign reporting procedures whenever
18 practicable. The State Board shall ensure timely public access
19 to campaign finance data and may use electronic means of
20 reporting and storing information.

21 Section 45. Illinois Judicial Election Democracy Trust
22 Fund.

23 (a) All moneys collected under Sections 40, 45, and 70
24 shall be deposited into the Illinois Judicial Election

1 Democracy Trust Fund and may be used by the State Board for the
2 purposes of this Act. The State Treasurer, in consultation
3 with the State Board, shall contract with a debit card issuer
4 to permit eligible candidates and their agents to draw upon
5 moneys appropriated from the Fund through an account with the
6 card issuer.

7 (b) Upon a determination of a candidate's eligibility for
8 a public financing benefit under this Act, the State Treasurer
9 shall issue to the eligible candidate a debit card, known as
10 the fair election debit card, entitling the candidate and
11 agents of the candidate designated by the candidate to draw
12 money from an account to make expenditures on behalf of the
13 candidate.

14 (c) No eligible candidate or agent of an eligible
15 candidate may make any campaign expenditure by any means other
16 than through the use of the fair election debit card after
17 being certified as an eligible candidate. No candidate or
18 agent may use a fair election debit card to obtain cash, except
19 that cash amounts of \$100 or less may be drawn on the fair
20 election debit card and used to make expenditures of no more
21 than \$25 each. A candidate shall maintain records of all
22 expenditures and shall report the expenditures to the State
23 Board in accordance with Section 35.

24 (d) The State Board may draw upon moneys in the Fund to
25 support the administration of the program. These moneys may be
26 used only to pay costs to the State Board that are directly

1 associated with the administration of the program, including,
2 but not limited to, ensuring compliance with this Act and
3 promoting the income tax checkoff. These administrative
4 reimbursements shall be limited to 1% of the Fund balance in
5 fiscal years when there is no eligible seat on the ballot or 5%
6 of the Fund balance in fiscal years when there is an eligible
7 seat on either a primary or general election ballot.

8 Section 50. Challenges to certification of an eligible
9 candidate.

10 (a) A candidate who has been denied certification as an
11 eligible candidate, the opponent of a candidate who has been
12 granted certification as an eligible candidate, or other
13 interested persons may challenge a certification decision made
14 by the State Board as follows:

15 (1) A challenger may appeal to the full State Board
16 within 7 days after the certification decision. The appeal
17 shall be in writing and shall set forth the reasons for the
18 appeal.

19 (2) Within 5 days after an appeal is properly made and
20 after notice is given to the challenger and any opponent,
21 the State Board shall hold a hearing. The appellant has
22 the burden of providing evidence to demonstrate that the
23 State Board decision was improper. The State Board shall
24 rule on the appeal within 3 days after the completion of
25 the hearing.

(3) A challenger may appeal the decision of the State Board in paragraph (2) by commencing an action in circuit court.

(4) A candidate whose certification by the State Board as an eligible candidate is revoked on appeal shall return to the State Board any unspent revenues distributed from the Fund.

(b) If the State Board or court finds that an appeal was made frivolously or to cause delay or hardship, the State Board or court may require the moving party to pay costs of the State Board, court, and opposing parties, if any.

Section 55. Rulemaking. The State Board shall adopt rules to ensure effective administration of this Act. These rules shall include, but shall not be limited to, rules concerning procedures for obtaining qualifying contributions, certification as an eligible candidate, circumstances involving special elections, vacancies, recounts, withdrawals or replacements, collection of revenues for the Fund, distribution of Fund revenue to certified candidates, return of unspent Fund disbursements, and compliance with this Act.

Section 60. Violations.

(a) In addition to any other penalties that may be applicable, a person who violates any provision of this Act or rules adopted by the State Board under Section 55 is subject to

1 a fine not to exceed \$10,000 per violation, payable to the
2 Fund. In addition to any fine, for good cause shown, a
3 candidate, treasurer, consultant, or other agent of the
4 candidate or the committee authorized by the candidate found
5 in violation of this Act or rules of the State Board may be
6 required to return to the Fund all amounts distributed to the
7 candidate from the Fund or any funds not used for
8 campaign-related purposes. If the State Board makes a
9 determination that a violation of this Act or rules of the
10 State Board has occurred, the State Board shall assess a fine
11 or transmit the finding to the Attorney General for
12 prosecution. Fines paid under this Section shall be deposited
13 into the Fund. In determining whether or not a candidate is in
14 violation of the expenditure limits of this Act, the State
15 Board may consider as a mitigating factor any circumstances
16 out of the candidate's control.

17 (b) A person who willfully or knowingly violates this Act
18 or rules adopted under this Act or who willfully or knowingly
19 makes a false statement in any report required by this Act
20 commits a business offense punishable by a fine of at least
21 \$1,001 and not more than \$5,000 and, if certified as an
22 eligible candidate, shall return to the Fund all amounts
23 distributed to the candidate.

24 Section 65. Study report. By January 30, 2026 and every 4
25 years thereafter, the State Board shall prepare and submit to

1 the General Assembly a report documenting, evaluating, and
2 making recommendations relating to the administration,
3 implementation, and enforcement of this Act and the Illinois
4 Judicial Election Democracy Trust Fund.

5 Section 70. Severability. The provisions of this Act are
6 severable. If any provision of this Act is held invalid by a
7 court of competent jurisdiction, the invalidity does not
8 affect other provisions of this Act that can be given effect
9 without the invalid provision.

10 Section 900. The State Finance Act is amended by adding
11 Section 5.1030 as follows:

12 (30 ILCS 105/5.1030 new)

13 Sec. 5.1030. The Illinois Judicial Election Democracy
14 Trust Fund.

15 Section 905. The Illinois Income Tax Act is amended by
16 changing Section 509 and by adding Section 506.7 as follows:

17 (35 ILCS 5/506.7 new)

18 Sec. 506.7. Designation of tax to the Illinois Judicial
19 Election Democracy Trust Fund. The Department shall print on
20 its standard individual income tax form a provision indicating
21 that if the taxpayer wishes to contribute to the Illinois

Judicial Election Democracy Trust Fund, as authorized by this amendatory Act of the 104th General Assembly, he or she may do so by stating the amount of the contribution, not less than \$3, 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 the increased payment shall reduce the contribution accordingly.
This Section does not apply to any amended return. This tax checkoff applies to income tax forms for taxable years 2026 and thereafter.

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

Sec. 509. Tax checkoff explanations.

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

(b) 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.

(c) If, on October 1 of any year, the total contributions to any one of the funds made under this Article 5, except the Illinois Judicial Election Democracy Trust Fund, do not equal \$100,000 or more, the explanations and spaces for designating

1 contributions to the fund shall be removed from the individual
2 income tax return forms for the following and all subsequent
3 years and all subsequent contributions to the fund shall be
4 refunded to the taxpayer. This contribution requirement does
5 not apply to the Diabetes Research Checkoff Fund checkoff
6 contained in Section 507GG of this Act.

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

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

19 Section 999. Effective date. This Act takes effect January
20 1, 2026.