



## 94TH GENERAL ASSEMBLY

### State of Illinois

2005 and 2006

HB4819

Introduced 01/18/06, by Rep. Ed Sullivan, Jr.

#### SYNOPSIS AS INTRODUCED:

35 ILCS 5/509

from Ch. 120, par. 5-509

Amends the Illinois Income Tax Act. In a Section concerning tax checkoff explanations, increases the amount of the minimum contribution amount from \$100,000 to \$125,000. Provides that: (i) if the contributions to all of the funds meet the minimum contribution amount, then the minimum contribution amount for the subsequent taxable years is increased by \$25,000; and (ii) if the contributions to all of the funds fail to meet the minimum contribution amount, then the minimum contribution amount for the subsequent taxable years is decreased by \$25,000. Provides that, in any year, the individual income tax return forms may not contain explanations and spaces for more than 18 funds. Requires the Department of Revenue to maintain a reserve list of all income tax checkoffs in excess of the 18 that are placed on income tax return forms. Effective immediately.

LRB094 18213 BDD 53524 b

FISCAL NOTE ACT  
MAY APPLY

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 and by adding Section 508A 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 following funds: the Child Abuse  
11 Prevention Fund, the Illinois Wildlife Preservation Fund (as  
12 required by the Illinois Non-Game Wildlife Protection Act), the  
13 Alzheimer's Disease Research Fund (as required by the  
14 Alzheimer's Disease Research Act), the Assistance to the  
15 Homeless Fund (as required by this Act), the Penny Severns  
16 Breast and Cervical Cancer Research Fund, the National World  
17 War II Memorial Fund, the Prostate Cancer Research Fund, the  
18 Lou Gehrig's Disease (ALS) Research Fund, the Multiple  
19 Sclerosis Assistance Fund, the Sarcoidosis Research Fund, the  
20 Leukemia Treatment and Education Fund, the World War II  
21 Illinois Veterans Memorial Fund, the Korean War Veterans  
22 National Museum and Library Fund, the Illinois Military Family  
23 Relief Fund, the Blindness Prevention Fund, the Illinois  
24 Veterans' Homes Fund, the Epilepsy Treatment and Education  
25 Grants-in-Aid Fund, the Diabetes Research Checkoff Fund, the  
26 Vince Demuzio Memorial Colon Cancer Fund, the Autism Research  
27 Fund, the Asthma and Lung Research Fund, and the Illinois Brain  
28 Tumor Research Fund.

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

1       **(b)** If, on October 1 of any year, the total amount of  
2 contributions to any one of the funds made under this Section  
3 does not meet the minimum contribution amount, then do not  
4 equal \$100,000 or more, the explanations and spaces for  
5 designating contributions to the fund shall be removed from the  
6 individual income tax return forms for the following and all  
7 subsequent years and all subsequent contributions to the fund  
8 shall be refunded to the taxpayer. For purposes of this  
9 subsection, the minimum contribution amount is \$125,000. If,  
10 however, on October 1 of any year, the contributions to all of  
11 the funds made under this Section meet the minimum contribution  
12 amount, then the minimum contribution amount for the subsequent  
13 taxable years is increased by \$25,000. If, on October 1 of any  
14 year, the contributions to all of the funds made under this  
15 Section fail to meet the minimum contribution amount, then the  
16 minimum contribution amount for the subsequent taxable years is  
17 decreased by \$25,000.

18       **(c)** In any year, the individual income tax return forms may  
19 not contain explanations and spaces for more than 18 funds. The  
20 funds must be placed on the tax return forms in the  
21 chronological order in which they were authorized. If more than  
22 18 checkoffs are authorized, then the Department must maintain  
23 a reserve list of all income tax checkoffs in excess of the 18  
24 that are placed on income tax return forms. The checkoffs on  
25 the reserve list shall be placed on the tax return forms to  
26 replace those funds that are removed from the forms under  
27 subsection (b) or by law.

28       Funds must be placed on the reserve list in chronological  
29 order, beginning with the first tax checkoff that became law  
30 after the effective date of this amendatory Act of the 94th  
31 General Assembly. If 2 or more checkoffs became law on the same  
32 day, then the checkoff that passed both houses of the General  
33 Assembly on the earliest date shall be listed first.

34       If a tax checkoff is removed from the tax return forms  
35 under subsection (b), the the checkoff shall be placed at the  
36 bottom of the reserve list. If 2 or more checkoffs are removed

1 from the tax return forms under subsection (b) in the same  
2 year, then the funds shall be placed at the bottom of the  
3 reserve list in the order, from highest to lowest, of the  
4 amount of contributions that the fund received during that  
5 year. A fund that was removed from the return forms more than  
6 once after the effective date of this amendatory Act of the  
7 94th General Assembly may not be placed on the reserve list.

8 (Source: P.A. 93-36, eff. 6-24-03; 93-131, eff. 7-10-03;  
9 93-292, eff. 7-22-03; 93-324, eff. 7-23-03; 93-776, eff.  
10 7-21-04; 94-73, eff. 6-23-05; 94-107, eff. 7-1-05; 94-141, eff.  
11 1-1-06; 94-142, eff. 1-1-06; 94-442, eff. 8-4-05; 94-602, eff.  
12 8-16-05; 94-649, eff. 8-22-05; revised 8-29-05.)

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