

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 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 in accordance with  
7 subsection (d) for the following and all subsequent years and  
8 all subsequent contributions to the fund shall be refunded to  
9 the taxpayer. For purposes of this subsection, the minimum  
10 contribution amount is \$100,000. If, however, on October 1 of  
11 any year, the contributions to all of the funds made under this  
12 Section meet the minimum contribution amount, then the minimum  
13 contribution amount for the subsequent taxable years is  
14 increased by \$10,000. If, on October 1 of any year, the  
15 contributions to all of the funds made under this Section fail  
16 to meet the minimum contribution amount, then the minimum  
17 contribution amount for the subsequent taxable years is  
18 decreased by \$10,000.

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

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

36       **(d)** If a tax checkoff is removed from the tax return forms

1 under subsection (b), the checkoff shall be placed at the  
2 bottom of the reserve list. If 2 or more checkoffs are removed  
3 from the tax return forms under subsection (b) in the same  
4 year, then the funds shall be placed at the bottom of the  
5 reserve list in the order, from highest to lowest, of the  
6 amount of contributions that the fund received during that  
7 year. A fund that was removed from the return forms more than  
8 once after the effective date of this amendatory Act of the  
9 94th General Assembly may not be placed on the reserve list.

10 (Source: P.A. 93-36, eff. 6-24-03; 93-131, eff. 7-10-03;  
11 93-292, eff. 7-22-03; 93-324, eff. 7-23-03; 93-776, eff.  
12 7-21-04; 94-73, eff. 6-23-05; 94-107, eff. 7-1-05; 94-141, eff.  
13 1-1-06; 94-142, eff. 1-1-06; 94-442, eff. 8-4-05; 94-602, eff.  
14 8-16-05; 94-649, eff. 8-22-05; revised 8-29-05.)

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