

95TH GENERAL ASSEMBLY State of Illinois 2007 and 2008 HB2959

Introduced 2/26/2007, by Rep. Tom Cross

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.

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1 AN ACT concerning revenue.

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

Section 5. The Illinois Income Tax Act is amended by changing Section 509 as follows:

6 (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 and spaces to enable the taxpayers to designate contributions to the following funds: the Child Abuse Prevention Fund, the Illinois Wildlife Preservation Fund (as required by the Illinois Non-Game Wildlife Protection Act), the Alzheimer's Disease Research Fund (as required by the Alzheimer's Disease Research Act), the Assistance to the Homeless Fund (as required by this Act), the Penny Severns Breast and Cervical Cancer Research Fund, the National World War II Memorial Fund, the Prostate Cancer Research Fund, the Lou Gehrig's Disease (ALS) Research Fund, the Multiple Sclerosis Assistance Fund, the Sarcoidosis Research Fund, the Leukemia Treatment Education Fund, the World War II Illinois Veterans Memorial Fund, the Korean War Veterans National Museum and Library Fund, the Illinois Military Family Relief Fund, the Blindness Prevention Fund, the Illinois Veterans' Homes Fund, the

- 1 Epilepsy Treatment and Education Grants-in-Aid Fund, the
- 2 Diabetes Research Checkoff Fund, the Vince Demuzio Memorial
- 3 Colon Cancer Fund, the Autism Research Fund, the Heartsaver AED
- 4 Fund, the Asthma and Lung Research Fund, and the Illinois Brain
- 5 Tumor Research Fund.
- 6 Each form shall contain a statement that the contributions
- 7 will reduce the taxpayer's refund or increase the amount of
- 8 payment to accompany the return. Failure to remit any amount of
- 9 increased payment shall reduce the contribution accordingly.
- 10 If, on October 1 of any year, the total contributions to
- 11 any one of the funds made under this Section do not equal
- 12 \$100,000 or more, the explanations and spaces for designating
- 13 contributions to the fund shall be removed from the individual
- income tax return forms for the following and all subsequent
- 15 years and all subsequent contributions to the fund shall be
- 16 refunded to the taxpayer.
- 17 (Source: P.A. 93-36, eff. 6-24-03; 93-131, eff. 7-10-03;
- 18 93-292, eff. 7-22-03; 93-324, eff. 7-23-03; 93-776, eff.
- 7-21-04; 94-73, eff. 6-23-05; 94-107, eff. 7-1-05; 94-141, eff.
- 20 1-1-06; 94-142, eff. 1-1-06; 94-442, eff. 8-4-05; 94-602, eff.
- 21 8-16-05; 94-649, eff. 8-22-05; 94-876, eff. 6-19-06; revised
- 22 8-3-06.)