



## 96TH GENERAL ASSEMBLY

### State of Illinois

2009 and 2010

HB0887

Introduced 2/10/2009, by Rep. Mike Boland

#### SYNOPSIS AS INTRODUCED:

- 10 ILCS 5/Art. 9A heading new
- 10 ILCS 5/9A-5 new
- 10 ILCS 5/9A-10 new
- 10 ILCS 5/9A-15 new
- 10 ILCS 5/9A-20 new
- 10 ILCS 5/9A-25 new
- 10 ILCS 5/9A-30 new
- 10 ILCS 5/9A-35 new
- 10 ILCS 5/9A-40 new
- 10 ILCS 5/9A-45 new
- 10 ILCS 5/9A-50 new
- 10 ILCS 5/9A-55 new
- 30 ILCS 105/5.719 new
- 35 ILCS 5/506.7 new
- 35 ILCS 5/509

from Ch. 120, par. 5-509

Amends the Election Code, the State Finance Act, and the Illinois Income Tax Act. Establishes a voluntary system of public financing of campaigns for the offices of judges of the Illinois Supreme and Appellate Courts, administered by the State Board of Elections. Specifies limits on campaign contributions and expenditures with respect to all candidates for those offices. Creates the necessary fund in the State treasury and the income tax checkoff for the public financing system. Effective immediately.

LRB096 03996 JAM 14032 b

CORRECTIONAL  
BUDGET AND  
IMPACT NOTE ACT  
MAY APPLY

FISCAL NOTE ACT  
MAY APPLY

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 5. The Election Code is amended by adding the  
5 heading of Article 9A and Sections 9A-5, 9A-10, 9A-15, 9A-20,  
6 9A-25, 9A-30, 9A-35, 9A-40, 9A-45, 9A-50, and 9A-55 as follows:

7 (10 ILCS 5/Art. 9A heading new)

8 ARTICLE 9A. PUBLIC CAMPAIGN FINANCING

9 (10 ILCS 5/9A-5 new)

10 Sec. 9A-5. Purpose of the Illinois Public Campaign  
11 Financing Fund. The purpose of this Article is to ensure the  
12 fairness of democratic elections in Illinois and to protect the  
13 constitutional rights of voters and candidates from the  
14 detrimental effects of increasingly large amounts of money  
15 being raised and spent to influence the outcome of elections,  
16 those effects being especially problematic in elections of the  
17 judiciary, as impartiality is uniquely important to the  
18 integrity and credibility of the courts. Accordingly, this  
19 Article establishes the Illinois Public Campaign Financing  
20 Fund as an alternative source of campaign financing for  
21 candidates who demonstrate public support and voluntarily  
22 accept strict fund-raising and spending limits. This Article is

1 available to candidates for Judge of the Illinois Supreme Court  
2 and for Judge of the Illinois Appellate Court in elections to  
3 be held in 2008 and thereafter.

4 (10 ILCS 5/9A-10 new)

5 Sec. 9A-10. Definitions. As used in this Article:

6 "Board" means the State Board of Elections.

7 "Candidate" means an individual who becomes a candidate as  
8 described in Section 9-1.3 for the office of Judge of the  
9 Illinois Supreme or Judge of the Illinois Appellate Court. The  
10 term includes a political committee authorized by the candidate  
11 for that candidate's election.

12 "Certified candidate" means a candidate running for office  
13 who chooses to receive campaign funds from the Fund and who is  
14 certified under Section 9A-20.

15 "Contested primary" and "contested general election" mean  
16 an election in which there are more candidates than the number  
17 to be elected.

18 "Contribution" means a contribution as defined in Section  
19 9-1.4. A distribution from the Fund pursuant to this Article is  
20 not a "contribution".

21 "Expenditure" means an expenditure as defined in Section  
22 9-1.5.

23 "Fund" means the Illinois Public Campaign Financing Fund  
24 established in this Article.

25 "Maximum qualifying contributions" means an amount of

1 qualifying contributions equal to 60% of the annual  
2 compensation for the office.

3 "Minimum qualifying contributions" means an amount of  
4 qualifying contributions equal to 20% of the annual  
5 compensation for the office.

6 "Nonparticipating candidate" means a candidate running for  
7 office who is not seeking to be certified under Section 9A-20).

8 "Office" means the office of Judge of the Illinois  
9 Appellate Court or Judge of the Illinois Supreme Court.

10 "Participating candidate" means a candidate for office who  
11 has filed a declaration of intent to participate under Section  
12 9A-20.

13 "Political committee" means a political committee as  
14 defined in Section 9-1..9.

15 "Qualifying contribution" means a contribution of not less  
16 than \$10 and not more than \$500 in the form of a check or money  
17 order to the candidate or the candidate's committee that is (i)  
18 made by any registered voter in this State and (ii) made during  
19 the qualifying period and obtained with the approval of the  
20 candidate or candidate's committee.

21 "Qualifying period" means the period beginning September 1  
22 in the year before the relevant election and ending on the day  
23 of the primary before the relevant election.

24 "Trigger for rescue funds" means the dollar amount at which  
25 rescue funds are released for certified candidates. In the case  
26 of a primary, the trigger equals the maximum qualifying

1 contributions for participating candidates. In the case of a  
2 contested general election, the trigger equals the base level  
3 of funding available under subsection (b)(4) of Section 9A-25.

4 (10 ILCS 5/9A-15 new)

5 Sec. 9A-15. Illinois Public Campaign Financing Fund  
6 established; sources of funding.

7 (a) The Illinois Public Campaign Financing Fund is  
8 established as a special fund in the State treasury to finance  
9 the election campaigns of certified candidates for office and  
10 to pay administrative and enforcement costs of the Board  
11 related to this Article. All expenses of administering this  
12 Article and personnel and other costs incurred by the Board  
13 shall be paid from the Fund and not from the General Revenue  
14 Fund. Any interest generated by the Fund is credited to the  
15 Fund. The Board shall administer the Fund.

16 (b) Money received from all the following sources must be  
17 deposited into the Fund:

18 (1) Designations made to the Illinois Public Campaign  
19 Financing Fund by individual taxpayers pursuant to the  
20 Illinois Income Tax Act.

21 (2) Any contributions made by attorneys in accordance  
22 with Section 9A-55.

23 (3) Illinois Public Campaign Financing Fund revenues  
24 distributed for an election that remain unspent or  
25 uncommitted at the time the recipient is no longer a

1 certified candidate in the election.

2 (4) Money ordered returned to the Illinois Public  
3 Campaign Financing Fund in accordance with Section 9A-45.

4 (5) Voluntary donations made directly to the Illinois  
5 Public Campaign Financing Fund. Corporations, other  
6 business entities, labor unions, and professional  
7 associations may make donations to the Fund.

8 (c) By October 1, 2009, and every 2 years thereafter, the  
9 Board, in conjunction with the Advisory Council for the  
10 Illinois Public Campaign Financing Fund, shall prepare and  
11 provide to the General Assembly a report documenting,  
12 evaluating, and making recommendations relating to the  
13 administration, implementation, and enforcement of this  
14 Article. In its report, the Board shall set out the funds  
15 received to date and the expected needs of the Fund for the  
16 next election.

17 (10 ILCS 5/9A-20 new)

18 Sec. 9A-20. Requirements for participation; certification  
19 of candidates.

20 (a) Any individual choosing to receive campaign funds from  
21 the Fund shall first file with the Board a declaration of  
22 intent to participate in this Article as a candidate for a  
23 stated office. The declaration of intent shall be filed before  
24 or during the qualifying period and before collecting any  
25 qualifying contributions. In the declaration, the candidate

1 shall swear or affirm that only one political committee,  
2 identified with its treasurer, shall handle all contributions,  
3 expenditures, and obligations for the participating candidate  
4 and that the candidate will comply with the contribution and  
5 expenditure limits set forth in subsection (d) of this Section  
6 and all other requirements set forth in this Article or adopted  
7 by the Board. Failure to comply is a violation of this Article.

8 (b) Participating candidates who seek certification to  
9 receive campaign funds from the Fund shall first, during the  
10 qualifying period, obtain qualifying contributions from at  
11 least 175 registered voters in an aggregate sum that at least  
12 equals the amount of minimum qualifying contributions  
13 described in Section 9A-10 but that does not exceed the amount  
14 of maximum qualifying contributions described in Section  
15 9A-10.

16 No payment, gift, or anything of value shall be given in  
17 exchange for a qualifying contribution.

18 (c) Upon receipt of a submittal of the record of  
19 demonstrated support by a participating candidate, the Board  
20 shall determine whether or not the candidate has complied with  
21 all the following requirements, if they apply to that  
22 candidate:

23 (1) Signed and filed a declaration of intent to  
24 participate in this Article.

25 (2) Submitted a report itemizing the appropriate  
26 number of qualifying contributions received from

1 registered voters, which the Board shall verify through a  
2 random sample or other means it adopts. The report shall  
3 include the county of residence of each registered voter  
4 listed.

5 (3) Qualified to receive votes on the ballot as a  
6 candidate for the office.

7 (4) Otherwise met the requirements for participation  
8 in this Article.

9 The Board shall certify candidates complying with the  
10 requirements of this Section as soon as possible and no later  
11 than 5 business days after receipt of a satisfactory record of  
12 demonstrated support.

13 (d) The following restrictions shall apply to  
14 contributions and expenditures with respect to participating  
15 and certified candidates:

16 (1) Beginning January 1 of the year before the election  
17 and before the filing of a declaration of intent, a  
18 candidate for office may accept in contributions up to  
19 \$10,000 from sources and in amounts permitted by this Code  
20 and may expend up to \$10,000 for any campaign purpose. A  
21 candidate who exceeds either of these limits shall be  
22 ineligible to file a declaration of intent or receive funds  
23 from the Illinois Public Campaign Financing Fund.

24 (2) From the filing of a declaration of intent through  
25 the end of the qualifying period, a candidate shall expend  
26 no more than an amount equal to the maximum qualifying



1 contributions for that candidate, not including possible  
2 rescue funds or the remaining money raised pursuant to  
3 paragraph (1) of this subsection. Contributions a  
4 candidate may use to expend to that limit shall be limited  
5 to qualifying contributions and personal and family  
6 contributions permitted by paragraph (4) of this  
7 subsection.

8 (3) After the qualifying period and through the date of  
9 the general election, the candidate shall expend only the  
10 funds the candidate receives from the Fund pursuant to  
11 subsection (b) (4) of Section 9A-25 plus any funds remaining  
12 from the qualifying period and possible rescue funds.

13 (4) During the qualifying period, the candidate may  
14 contribute up to \$2,500 of that candidate's own money to  
15 the campaign and may accept in contributions \$1,000 from  
16 each member of that candidate's family consisting of  
17 spouse, parent, child, brother, and sister.

18 (5) A candidate and the candidate's committee shall  
19 limit the use of all revenues permitted by this subsection  
20 to expenditures for campaign-related purposes only. The  
21 Board shall publish guidelines outlining permissible  
22 campaign- related expenditures.

23 (6) Any contribution received by a participating or  
24 certified candidate that falls outside that permitted by  
25 this subsection shall be returned to the donor as soon as  
26 practical. Contributions intentionally made, solicited, or

1 accepted in violation of this Article are subject to civil  
2 penalties as specified in Section 9A-45. The funds involved  
3 shall be forfeited to the Fund.

4 (7) A candidate shall return to the Fund any amount  
5 distributed for an election that is unspent and uncommitted  
6 at the date of the election, or at the time the individual  
7 ceases to be a certified candidate, whichever occurs first.  
8 For accounting purposes, all qualifying, personal, and  
9 family contributions shall be considered spent before  
10 revenue from the Fund is spent or committed.

11 (e) A candidate may revoke, in writing to the Board, a  
12 decision to participate in the Illinois Public Campaign  
13 Financing Fund at any time before the deadline for the  
14 candidate's submission of information for the Voter's Guide  
15 under Article 12A. After a timely revocation, that candidate  
16 may accept and expend outside the limits of this Article, other  
17 than Section 9A-50, without violating this Article. Within 10  
18 days after revocation, a candidate shall return to the Board  
19 all money received from the Fund.

20 (10 ILCS 5/9A-25 new)

21 Sec. 9A-25. Distribution from the Fund.

22 (a) The Board shall distribute to a certified candidate  
23 revenue from the Fund in an amount determined under subsection  
24 (b)(4) of this Section within 5 business days after the  
25 certified candidate's name is approved to appear on the ballot

1 in a contested general election, but no earlier than 5 business  
2 days after the primary.

3 (b) By August 1, 2009, and no less frequently than every 2  
4 years thereafter, the Board shall determine the amount of  
5 funds, rounded to the nearest \$100, to be distributed to  
6 certified candidates as follows:

7 (1) Uncontested primaries. No funds shall be  
8 distributed.

9 (2) Contested primaries. No funds shall be distributed  
10 except as provided in Section 9A-35.

11 (3) Uncontested general elections. No funds shall be  
12 distributed.

13 (4) Contested general elections. Funds shall be  
14 distributed to a certified candidate for a position on the  
15 Illinois Appellate Court in an amount equal to 125% of the  
16 annual compensation for the office of Judge of the Illinois  
17 Appellate Court. Funds shall be distributed to a certified  
18 candidate for a position on the Illinois Supreme Court in  
19 an amount equal to 175% of the annual compensation for the  
20 office of Judge of the Illinois Supreme Court.

21 (c) The Board, in consultation with the State Treasurer and  
22 the State Comptroller, shall develop a rapid, reliable method  
23 of conveying funds to certified candidates. In all cases, the  
24 Board shall distribute funds to certified candidates in a  
25 manner that is expeditious, ensures accountability, and  
26 safeguards the integrity of the Fund. If the money in the Fund

1 is insufficient to fully fund all certified candidates, then  
2 the available money shall be distributed proportionally,  
3 according to each candidate's eligible funding.

4 (10 ILCS 5/9A-30 new)

5 Sec. 9A-30. Reporting requirements.

6 (a) Any noncertified candidate with a certified opponent  
7 shall report total income, expenses, and obligations to the  
8 Board by facsimile machine or electronically within 24 hours  
9 after the total amount of campaign expenditures or obligations  
10 made, or funds raised or borrowed, exceeds 80% of the trigger  
11 for rescue funds as described in Section 9A-10. Any entity  
12 other than a candidate making expenditures in excess of \$3,000  
13 in support of or opposition to a certified candidate shall  
14 report the total funds received, spent, or obligated for those  
15 expenditures to the Board by facsimile machine or  
16 electronically within 24 hours after the total amount of  
17 expenditures or obligations made, or funds raised or borrowed,  
18 for the purpose of making the expenditures, exceeds 50% of the  
19 trigger for rescue funds. After this 24-hour filing, the  
20 noncertified candidate or the entity other than the candidate  
21 shall comply with an expedited reporting schedule by filing  
22 additional reports after receiving each additional amount in  
23 excess of \$1,000 or after making or obligating to make each  
24 additional expenditure or expenditures in excess of \$1,000. The  
25 schedule and forms for reports required by this subsection

1 shall be made according to procedures developed by the Board.

2 (b) Notwithstanding other provisions of law, participating  
3 and certified candidates shall report any money received,  
4 including all previously unreported qualifying contributions,  
5 all campaign expenditures, all obligations, and all related  
6 activities to the Board according to procedures developed by  
7 the Board. A certified candidate who ceases to be certified or  
8 ceases to be a candidate or who loses an election shall file a  
9 final report with the Board and return any unspent revenues  
10 received from the Fund. In developing these procedures, the  
11 Board shall use existing campaign reporting procedures  
12 whenever practical.

13 (c) The Board shall ensure prompt public access to the  
14 reports received in accordance with this Article. The Board may  
15 use electronic means of reporting and storing information.

16 (10 ILCS 5/9A-35 new)

17 Sec. 9A-35. Rescue funds.

18 (a) When any report or group of reports shows that funds in  
19 opposition to a certified candidate or in support of an  
20 opponent to that candidate, as described in this Section,  
21 exceed the trigger for rescue funds as described in Section  
22 9A-10, the Board shall issue immediately to that certified  
23 candidate an additional amount equal to the reported excess  
24 within the limits set forth in this Section. "Funds in  
25 opposition to a certified candidate or in support of an

1 opponent to that candidate" shall be equal to the sum of the  
2 following:

3 (1) Campaign expenditures or obligations made, or  
4 funds raised or borrowed, whichever is greater, reported by  
5 any one uncertified opponent of a certified candidate. If a  
6 certified candidate has more than one uncertified  
7 opponent, the measure shall be taken from the uncertified  
8 candidate showing the highest relevant dollar amount.

9 (2) The sum of all expenditures reported in accordance  
10 with Section 9A-30 of entities other than candidates making  
11 expenditures in opposition to the certified candidate or in  
12 support of any opponent of that certified candidate.

13 (b) Total rescue funds to a certified candidate in a  
14 contested primary shall be limited to an amount equal to 2  
15 times the maximum qualifying contributions for the office  
16 sought.

17 (c) Total rescue funds to a certified candidate in a  
18 contested general election shall be limited to an amount equal  
19 to 2 times the amount described in subsection (b) (4) of Section  
20 9A-25.

21 (10 ILCS 5/9A-40 new)

22 Sec. 9A-40. Enforcement and administration.

23 (a) The Board, with the advice of the Advisory Council for  
24 the Illinois Public Campaign Financing Fund, shall administer  
25 the provisions of this Article.

1       (b) There is established under the Board the Advisory  
2 Council for the Illinois Public Campaign Financing Fund to  
3 advise the Board on the rules, procedures, and opinions it  
4 adopts for the enforcement and administration of this Article  
5 and on the funding needs and operation of the Illinois Public  
6 Campaign Financing Fund. The Advisory Council shall consist of  
7 5 members to be appointed as follows:

8           (1) The Governor and Lieutenant Governor shall each  
9 name one member from a list of 5 nominees submitted by the  
10 State Chair of the political party with which the greatest  
11 number of registered voters in Illinois is affiliated.

12           (2) The Governor and Lieutenant Governor shall each  
13 name one member from a list of 5 nominees submitted by the  
14 State Chair of the political party with which the second  
15 greatest number of registered voters in Illinois is  
16 affiliated.

17           (3) The Board shall name one member by unanimous vote  
18 of all members of the Board. If the Board cannot reach  
19 unanimity on the appointment of that member, the Advisory  
20 Council shall consist of the remaining members.

21 No individual shall be eligible to be a member of the  
22 Advisory Council who would be ineligible to serve on a board of  
23 election commissioners in accordance with Article 6 or Article  
24 6A. The initial members shall be appointed by December 1, 2009.  
25 Of the initial appointees, one by the Governor and one by the  
26 Lieutenant Governor, as determined by those appointing

1 authorities, are appointed for one-year terms, one by the  
2 Governor and one by the Lieutenant Governor, as determined by  
3 those appointing authorities, are appointed for 2-year terms,  
4 and the member appointed by the Board is appointed for a 3-year  
5 term. Thereafter, appointees are appointed to serve 4-year  
6 terms. An individual may not serve more than 2 full terms. The  
7 appointed members shall receive no compensation but shall be  
8 reimbursed for reasonable expenses incurred in the performance  
9 of their duties. One of the Advisory Council members shall be  
10 elected by the members as Chair. A vacancy during an unexpired  
11 term shall be filled by the original appointing authority in  
12 the same manner as the regular appointment for that term, but a  
13 vacancy appointment is only for the unexpired portion of the  
14 term.

15 (c) The initial decision on an issue concerning  
16 qualification, certification, or distribution of funds under  
17 this Article shall be made by the Executive Director of the  
18 Board. The procedure for challenging that decision is as  
19 follows:

20 (1) An individual or entity aggrieved by a decision by  
21 the Executive Director of the Board may appeal to the full  
22 Board within 3 business days of the decision. The appeal  
23 shall be in writing and shall set forth the reasons for the  
24 appeal.

25 (2) Within 5 business days after an appeal is properly  
26 made, and after due notice is given to the parties, the



1 Board shall hold a hearing. The appellant has the burden of  
2 providing evidence to demonstrate that the decision of the  
3 Executive Director was improper. The Board shall rule on  
4 the appeal within 3 business days after the completion of  
5 the hearing.

6 (d) The Board shall adopt rules and issue opinions to  
7 ensure effective administration of this Article. Those rules  
8 and opinions shall include, but not be limited to, procedures  
9 for obtaining qualifying contributions, certification of  
10 candidates, vacancies, recounts, withdrawals, replacements,  
11 collection of revenues for the Fund, distribution of Fund  
12 revenue to certified candidates, return of unspent Fund  
13 disbursements, and compliance with this Article. The Board  
14 shall adopt procedures for the distribution of rescue money  
15 that further the purpose and avoid the subversion of Section  
16 9A-35. For races involving recounts, vacancies, withdrawals,  
17 or replacement candidates, the Board shall establish  
18 procedures for qualification, certification, disbursement of  
19 Fund revenues, and return of unspent Fund revenues. The Board  
20 shall fulfill each of these duties in consultation with the  
21 Advisory Council on the Illinois Public Campaign Financing  
22 Fund.

23 (e) The Advisory Council for the Illinois Public Campaign  
24 Financing Fund shall issue a report by March 1, 2011, and every  
25 2 years thereafter that evaluates and makes recommendations  
26 about the implementation of this Article and the feasibility of

1 expanding its provisions to include other candidates for State  
2 office based on the experience of the Fund and the experience  
3 of similar programs in other states. The Advisory Council shall  
4 also evaluate and make recommendations regarding how to address  
5 activities that could undermine the purpose of this Article,  
6 including spending that appears to target candidates receiving  
7 money from the Fund but that does not fall within this  
8 Article's reporting requirements.

9 (10 ILCS 5/9A-45 new)

10 Sec. 9A-45. Civil penalty. In addition to any other  
11 penalties that may be applicable, any individual, political  
12 committee, or other entity that violates any provision of this  
13 Article is subject to a civil penalty of up to \$10,000 per  
14 violation or 3 times the amount of any financial transactions  
15 involved in the violation, whichever is greater. In addition to  
16 any fine, for good cause shown, a candidate found in violation  
17 of this Article may be required to return to the Fund all  
18 amounts distributed to the candidate from the Fund. If the  
19 Board makes a determination that a violation of this Article  
20 has occurred, the Board shall calculate and assess the amount  
21 of the civil penalty and shall notify the entity that is  
22 assessed the civil penalty of the amount that has been  
23 assessed. The Board shall then proceed as in the imposition of  
24 any civil penalty. In determining whether or not a candidate is  
25 in violation of this Article, the Board may consider as a

1 mitigating factor any circumstances out of the candidate's  
2 control.

3 (10 ILCS 5/9A-50 new)

4 Sec. 9A-50. Contribution limits.

5 (a) No candidate shall accept, and no contributor shall  
6 make to that candidate, a contribution in any election  
7 exceeding \$1,000 except as otherwise provided in this Section.

8 (b) A candidate may accept, and a family contributor may  
9 make to that candidate, a contribution not exceeding \$2,000 in  
10 an election if the contributor is that candidate's parent,  
11 child, brother, or sister.

12 (c) No candidate shall accept, and no contributor shall  
13 make to that candidate, a contribution during the period  
14 beginning 21 days before the day of the general election and  
15 ending the day after the general election. This subsection  
16 applies with respect to a candidate opposed in the general  
17 election by a certified candidate who has not received the  
18 maximum rescue funds available under Section 9A-35. The  
19 recipient of a contribution that apparently violates this  
20 subsection has 3 days to return the contribution or file a  
21 detailed statement with the Board explaining why the  
22 contribution does not violate this subsection.

23 (d) Nothing in this Section shall prohibit a candidate or  
24 the spouse of that candidate from making a contribution or loan  
25 secured entirely by that individual's assets to that

1 candidate's own campaign.

2 (e) Any individual, candidate, political committee, or  
3 other entity that violates the provisions of this Section is  
4 guilty of a Class 2 misdemeanor.

5 (10 ILCS 5/9A-55 new)

6 Sec. 9A-55. Attorneys-at-law contribution. The Supreme  
7 Court may, in its discretion, require attorneys, licensed to  
8 practice in Illinois, to make monetary contributions to the  
9 Illinois Public Campaign Financing Fund not to exceed \$50  
10 annually.

11 Section 10. The State Finance Act is amended by adding  
12 Section 5.719 as follows:

13 (30 ILCS 105/5.719 new)

14 Sec. 5.719. Illinois Public Campaign Financing Fund.

15 Section 15. 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 Public  
19 Campaign Financing Fund. The Department shall print on its  
20 standard individual income tax form a provision indicating that  
21 if the taxpayer wishes to contribute to the Illinois Public

1 Campaign Financing Fund, as authorized by this amendatory Act  
2 of the 96th General Assembly, he or she may do so by stating  
3 the amount of the contribution (not less than \$3) on the return  
4 and that the contribution will reduce the taxpayer's refund or  
5 increase the amount of payment to accompany the return. Failure  
6 to remit any amount of the increased payment shall reduce the  
7 contribution accordingly. This Section does not apply to any  
8 amended return. This tax checkoff applies to income tax forms  
9 for taxable years 2010 and thereafter.

10 (35 ILCS 5/509) (from Ch. 120, par. 5-509)

11 Sec. 509. Tax checkoff explanations. All individual income  
12 tax return forms shall contain appropriate explanations and  
13 spaces to enable the taxpayers to designate contributions to  
14 the funds to which contributions may be made under this Article  
15 5. ~~the Healthy Smiles Fund,~~

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

20 If, on October 1 of any year, the total contributions to  
21 any one of the funds made under this Article 5, except the  
22 Illinois Public Campaign Financing Fund, do not equal \$100,000  
23 or more, the explanations and spaces for designating  
24 contributions to the fund shall be removed from the individual  
25 income tax return forms for the following and all subsequent

1 years and all subsequent contributions to the fund shall be  
2 refunded to the taxpayer.

3 (Source: P.A. 94-73, eff. 6-23-05; 94-107, eff. 7-1-05; 94-141,  
4 eff. 1-1-06; 94-142, eff. 1-1-06; 94-442, eff. 8-4-05; 94-602,  
5 eff. 8-16-05; 94-649, eff. 8-22-05; 94-876, eff. 6-19-06;  
6 95-331, eff. 8-21-07; 95-434, eff. 8-27-07; 95-435, eff.  
7 8-27-07; 95-940, eff. 8-29-08; revised 9-25-08.)

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