

1 AN ACT in relation to taxation.

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

4 Section 5. The Military Code of Illinois is amended by  
5 adding Section 22-9 as follows:

6 (20 ILCS 1805/22-9 new)

7 Sec. 22-9. Power to make grants from the Illinois  
8 Military Family Relief Fund. Subject to appropriation, the  
9 Department of Military Affairs shall have the power to make  
10 grants from the Illinois Military Family Relief Fund, a  
11 special fund created in the State treasury, to families of  
12 persons who are members of the Illinois National Guard or  
13 Illinois residents who are members of the reserves of the  
14 armed forces of the United States and who have been called to  
15 active duty as a result of the September 11, 2001 terrorist  
16 attacks. The Department of Military Affairs shall establish  
17 eligibility criteria for the grants by rule.

18 Section 10. The State Finance Act is amended by adding  
19 Section 5.570 as follows:

20 (30 ILCS 105/5.570 new)

21 Sec. 5.570. The Illinois Military Family Relief Fund.

22 Section 15. The Illinois Income Tax Act is amended by  
23 changing Sections 509 and 510 and by adding Section 507X as  
24 follows:

25 (35 ILCS 5/507X new)

26 Sec. 507X. The Illinois Military Family Relief checkoff.  
27 Beginning with taxable years ending on or after December 31,

1     2002, the Department shall print on its standard individual  
2     income tax form a provision indicating that if the taxpayer  
3     wishes to contribute to the Illinois Military Family Relief  
4     Fund, as authorized by this amendatory Act of the 92nd  
5     General Assembly, he or she may do so by stating the amount  
6     of the contribution (not less than \$1) on the return and that  
7     the contribution will reduce the taxpayer's refund or  
8     increase the amount of payment to accompany the return.  
9     Failure to remit any amount of increased payment shall reduce  
10    the contribution accordingly. This Section shall not apply to  
11    any amended return.

12           (35 ILCS 5/509) (from Ch. 120, par. 5-509)

13           (Text of Section before amendment by P.A. 92-84)

14           Sec. 509. Tax checkoff explanations. All individual  
15    income tax return forms shall contain appropriate  
16    explanations and spaces to enable the taxpayers to designate  
17    contributions to the Child Abuse Prevention Fund, to the  
18    Community Health Center Care Fund, to the Illinois Wildlife  
19    Preservation Fund as required by the Illinois Non-Game  
20    Wildlife Protection Act, to the Alzheimer's Disease Research  
21    Fund as required by the Alzheimer's Disease Research Act, to  
22    the Assistance to the Homeless Fund as required by this Act,  
23    to the Heritage Preservation Fund as required by the Heritage  
24    Preservation Act, to the Child Care Expansion Program Fund as  
25    required by the Child Care Expansion Program Act, to the Ryan  
26    White AIDS Victims Assistance Fund, to the Assistive  
27    Technology for Persons with Disabilities Fund, to the  
28    Domestic Violence Shelter and Service Fund, to the United  
29    States Olympians Assistance Fund, to the Youth Drug Abuse  
30    Prevention Fund, to the Persian Gulf Conflict Veterans Fund,  
31    to the Literacy Advancement Fund, to the Ryan White Pediatric  
32    and Adult AIDS Fund, to the Illinois Special Olympics  
33    Checkoff Fund, to the Penny Severns Breast and Cervical

1 Cancer Research Fund, to the Korean War Memorial Fund, to the  
2 Heart Disease Treatment and Prevention Fund, to the  
3 Hemophilia Treatment Fund, to the Mental Health Research  
4 Fund, to the Children's Cancer Fund, to the American Diabetes  
5 Association Fund, to the National World War II Memorial Fund,  
6 to the Prostate Cancer Research Fund, to the Korean War  
7 Veterans National Museum and Library Fund, to the Illinois  
8 Military Family Relief Fund, and to the Meals on Wheels Fund.  
9 Each form shall contain a statement that the contributions  
10 will reduce the taxpayer's refund or increase the amount of  
11 payment to accompany the return. Failure to remit any amount  
12 of increased payment shall reduce the contribution  
13 accordingly.

14 If, on October 1 of any year, the total contributions to  
15 any one of the funds made under this Section do not equal  
16 \$100,000 or more, the explanations and spaces for designating  
17 contributions to the fund shall be removed from the  
18 individual income tax return forms for the following and all  
19 subsequent years and all subsequent contributions to the fund  
20 shall be refunded to the taxpayer.

21 (Source: P.A. 91-104, eff. 7-13-99; 91-107, eff. 7-13-99;  
22 91-357, eff. 7-29-99; 91-833, eff. 1-1-01; 91-836, eff.  
23 1-1-01; 92-198, eff. 8-1-01.)

24 (Text of Section after amendment by P.A. 92-84)

25 Sec. 509. Tax checkoff explanations. All individual  
26 income tax return forms shall contain appropriate  
27 explanations and spaces to enable the taxpayers to designate  
28 contributions to the Child Abuse Prevention Fund, to the  
29 Illinois Wildlife Preservation Fund as required by the  
30 Illinois Non-Game Wildlife Protection Act, to the Alzheimer's  
31 Disease Research Fund as required by the Alzheimer's Disease  
32 Research Act, to the Assistance to the Homeless Fund as  
33 required by this Act, to the Penny Severns Breast and  
34 Cervical Cancer Research Fund, to the National World War II

1 Memorial Fund, and to the Prostate Cancer Research Fund, to  
 2 the Illinois Military Family Relief Fund, and to the Korean  
 3 War Veterans National Museum and Library Fund<sup>7</sup>. Each form  
 4 shall contain a statement that the contributions will reduce  
 5 the taxpayer's refund or increase the amount of payment to  
 6 accompany the return. Failure to remit any amount of  
 7 increased payment shall reduce the contribution accordingly.

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 9 any one of the funds made under this Section do not equal  
 10 \$100,000 or more, the explanations and spaces for designating  
 11 contributions to the fund shall be removed from the  
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 16 91-357, eff. 7-29-99; 91-833, eff. 1-1-01; 91-836, eff.  
 17 1-1-01; 92-84, eff. 7-1-02; 92-198, eff. 8-1-01; revised  
 18 9-12-01.)

19 (35 ILCS 5/510) (from Ch. 120, par. 5-510)

20 (Text of Section before amendment by P.A. 92-84)

21 Sec. 510. Determination of amounts contributed. The  
 22 Department shall determine the total amount contributed to  
 23 each of the following: the Child Abuse Prevention Fund, the  
 24 Illinois Wildlife Preservation Fund, the Community Health  
 25 Center Care Fund, the Assistance to the Homeless Fund, the  
 26 Alzheimer's Disease Research Fund, the Heritage Preservation  
 27 Fund, the Child Care Expansion Program Fund, the Ryan White  
 28 AIDS Victims Assistance Fund, the Assistive Technology for  
 29 Persons with Disabilities Fund, the Domestic Violence Shelter  
 30 and Service Fund, the United States Olympians Assistance  
 31 Fund, the Youth Drug Abuse Prevention Fund, the Persian Gulf  
 32 Conflict Veterans Fund, the Literacy Advancement Fund, the  
 33 Ryan White Pediatric and Adult AIDS Fund, the Illinois

1 Special Olympics Checkoff Fund, the Penny Severns Breast and  
 2 Cervical Cancer Research Fund, the Korean War Memorial Fund,  
 3 the Heart Disease Treatment and Prevention Fund, the  
 4 Hemophilia Treatment Fund, the Mental Health Research Fund,  
 5 the Children's Cancer Fund, the American Diabetes  
 6 Association Fund, the National World War II Memorial Fund,  
 7 the Prostate Cancer Research Fund, the Korean War Veterans  
 8 National Museum and Library Fund, to the Illinois Military  
 9 Family Relief Fund, and the Meals on Wheels Fund; and shall  
 10 notify the State Comptroller and the State Treasurer of the  
 11 amounts to be transferred from the General Revenue Fund to  
 12 each fund, and upon receipt of such notification the State  
 13 Treasurer and Comptroller shall transfer the amounts.

14 (Source: P.A. 91-104, eff. 7-13-99; 91-107, eff. 7-13-99;  
 15 91-833, eff. 1-1-01; 91-836, eff. 1-1-01; 92-198, eff.  
 16 8-1-01.)

17 (Text of Section after amendment by P.A. 92-84)

18 Sec. 510. Determination of amounts contributed. The  
 19 Department shall determine the total amount contributed to  
 20 each of the following: the Child Abuse Prevention Fund, the  
 21 Illinois Wildlife Preservation Fund, the Assistance to the  
 22 Homeless Fund, the Alzheimer's Disease Research Fund, the  
 23 Penny Severns Breast and Cervical Cancer Research Fund, the  
 24 National World War II Memorial Fund, and the Prostate Cancer  
 25 Research Fund, to the Illinois Military Family Relief Fund,  
 26 and the Korean War Veterans National Museum and Library  
 27 Fund; and shall notify the State Comptroller and the State  
 28 Treasurer of the amounts to be transferred from the General  
 29 Revenue Fund to each fund, and upon receipt of such  
 30 notification the State Treasurer and Comptroller shall  
 31 transfer the amounts.

32 (Source: P.A. 91-104, eff. 7-13-99; 91-107, eff. 7-13-99;  
 33 91-833, eff. 1-1-01; 91-836, eff. 1-1-01; 92-84, eff. 7-1-02;

1 92-198, eff. 8-1-01; revised 9-12-01.)

2 Section 95. No acceleration or delay. Where this Act  
3 makes changes in a statute that is represented in this Act by  
4 text that is not yet or no longer in effect (for example, a  
5 Section represented by multiple versions), the use of that  
6 text does not accelerate or delay the taking effect of (i)  
7 the changes made by this Act or (ii) provisions derived from  
8 any other Public Act.

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