AN ACT concerning revenue.

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

Section 5. The State Finance Act is amended by adding Sections 5.878 and 6z-102 as follows:

(30 ILCS 105/5.878 new)

Sec. 5.878. The Thriving Youth Income Tax Checkoff Fund.

(30 ILCS 105/6z-102 new)

Sec. 6z-102. Thriving Youth Income Tax Checkoff Fund; creation. The Thriving Youth Income Tax Checkoff Fund is created as a special fund in the State treasury. Moneys in the Fund shall be used by the Department of Human Services for the purpose of making grants to providers delivering non-Medicaid services for community-based youth programs in the State.

Section 10. The Illinois Income Tax Act is amended by adding Sections 507GGG and 507HHH as follows:

(35 ILCS 5/507GGG new)

Sec. 507GGG. Thriving Youth checkoff. For taxable years ending on or after December 31, 2017, the Department must print on its standard individual income tax form a provision (i)
indicating that if the taxpayer wishes to contribute to the Thriving Youth Income Tax Checkoff Fund, as authorized by this amendatory Act of the 100th General Assembly, he or she may do so by stating the amount of the contribution (not less than $1) on the return and (ii) stating that the contribution will reduce the taxpayer's refund or increase the amount of payment to accompany the return. Failure to remit any amount of increased payment shall reduce the contribution accordingly. This Section does not apply to any amended return.

Sec. 507HHH. Illinois Police Memorial checkoff.

(a) For taxable years ending on or after December 31, 2017, the Department must print on its standard individual income tax form a provision (i) indicating that if the taxpayer wishes to contribute to the Criminal Justice Information Projects Fund, as authorized by this amendatory Act of the 100th General Assembly, he or she may do so by stating the amount of the contribution (not less than $1) on the return and (ii) stating that the contribution will reduce the taxpayer's refund or increase the amount of payment to accompany the return. Failure to remit any amount of increased payment shall reduce the contribution accordingly. This Section does not apply to any amended return.

(b) Moneys deposited into the Criminal Justice Information Projects Fund under this Section shall be distributed equally,
as soon as practical but at least on a monthly basis, to the Chicago Police Memorial Foundation Fund, the Police Memorial Committee Fund, and the Illinois State Police Memorial Park Fund. Moneys transferred to the funds shall be used, subject to appropriation, to fund grants for building and maintaining memorials and parks; holding annual memorial commemorations; giving scholarships to children of officers killed or catastrophically injured in the line of duty, or those interested in pursuing a career in law enforcement; and providing financial assistance to police officers and their families when a police officer is killed or injured in the line of duty.

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