

1 AN ACT concerning taxes.

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

4 Section 5. The Department of Veterans Affairs Act is
5 amended by adding Section 2e as follows:

6 (20 ILCS 2805/2e new)

7 Sec. 2e. The World War II Illinois Veterans Memorial
8 Fund. There is created in the State treasury the World War
9 II Illinois Veterans Memorial Fund. The Department must make
10 grants from the Fund for the construction of a World War II
11 Illinois Veterans Memorial in Springfield, Illinois.

12 Section 10. The Illinois Income Tax Act is amended by
13 changing Sections 509 and 510 and by adding Section 507Y as
14 follows:

15 (35 ILCS 5/507Y new)

16 Sec. 507Y. World War II Illinois Veterans Memorial Fund
17 checkoff. Beginning with taxable years ending on or after
18 December 31, 2003, the Department shall print on its standard
19 individual income tax form a provision indicating that if the
20 taxpayer wishes to contribute to the World War II Illinois
21 Veterans Memorial Fund, as authorized by this amendatory Act
22 of the 93rd General Assembly, he or she may do so by stating
23 the amount of the contribution (not less than \$1) on the
24 return and that the contribution will reduce the taxpayer's
25 refund or increase the amount of payment to accompany the
26 return. Failure to remit any amount of increased payment
27 shall reduce the contribution accordingly. This Section
28 shall not apply to any amended return.

29 The Department shall clearly state in its instructions to

1 taxpayers and shall make it clear on the tax return form
 2 itself that money donated to the World War II Illinois
 3 Veterans Memorial Fund will go to fund a World War II
 4 memorial to Illinois Veterans located in Springfield,
 5 Illinois and will not go to the World War II Memorial Fund
 6 created to fund a national World War II memorial in
 7 Washington, D.C.

8 (35 ILCS 5/509) (from Ch. 120, par. 5-509)

9 Sec. 509. Tax checkoff explanations. All individual
 10 income tax return forms shall contain appropriate
 11 explanations and spaces to enable the taxpayers to designate
 12 contributions to the following funds: the Child Abuse
 13 Prevention Fund, ~~to~~ the Illinois Wildlife Preservation Fund
 14 (as required by the Illinois Non-Game Wildlife Protection
 15 Act), ~~to~~ the Alzheimer's Disease Research Fund (as required
 16 by the Alzheimer's Disease Research Act), ~~to~~ the Assistance
 17 to the Homeless Fund (as required by this Act), ~~to~~ the Penny
 18 Severns Breast and Cervical Cancer Research Fund, ~~to~~ the
 19 National World War II Memorial Fund, ~~to~~ the Prostate Cancer
 20 Research Fund, the Multiple Sclerosis Assistance Fund, the
 21 World War II Illinois Veterans Memorial Fund, and ~~to~~ the
 22 Korean War Veterans National Museum and Library Fund.

23 Each form shall contain a statement that the
 24 contributions will reduce the taxpayer's refund or increase
 25 the amount of payment to accompany the return. Failure to
 26 remit any amount of increased payment shall reduce the
 27 contribution accordingly.

28 If, on October 1 of any year, the total contributions to
 29 any one of the funds made under this Section do not equal
 30 \$100,000 or more, the explanations and spaces for designating
 31 contributions to the fund shall be removed from the
 32 individual income tax return forms for the following and all
 33 subsequent years and all subsequent contributions to the fund

1 shall be refunded to the taxpayer.

2 (Source: P.A. 91-104, eff. 7-13-99; 91-107, eff. 7-13-99;
3 91-357, eff. 7-29-99; 91-833, eff. 1-1-01; 91-836, eff.
4 1-1-01; 92-84, eff. 7-1-02; 92-198, eff. 8-1-01; 92-651, eff.
5 7-11-02; 92-772, eff. 8-6-02; revised 1-2-03.)

6 (35 ILCS 5/510) (from Ch. 120, par. 5-510)

7 Sec. 510. Determination of amounts contributed. The
8 Department shall determine the total amount contributed to
9 each of the following: the Child Abuse Prevention Fund, the
10 Illinois Wildlife Preservation Fund, the Assistance to the
11 Homeless Fund, the Alzheimer's Disease Research Fund, the
12 Penny Severns Breast and Cervical Cancer Research Fund, the
13 National World War II Memorial Fund, the Prostate Cancer
14 Research Fund, the Multiple Sclerosis Assistance Fund, the
15 World War II Illinois Veterans Memorial Fund, and the Korean
16 War Veterans National Museum and Library Fund; and shall
17 notify the State Comptroller and the State Treasurer of the
18 amounts to be transferred from the General Revenue Fund to
19 each fund, and upon receipt of such notification the State
20 Treasurer and Comptroller shall transfer the amounts.

21 (Source: P.A. 91-104, eff. 7-13-99; 91-107, eff. 7-13-99;
22 91-833, eff. 1-1-01; 91-836, eff. 1-1-01; 92-84, eff. 7-1-02;
23 92-198, eff. 8-1-01; 92-651, eff. 7-11-02; 92-772, eff.
24 8-6-02.)

25 Section 15. The State Finance Act is amended by adding
26 Section 5.595 as follows:

27 (30 ILCS 105/5.595 new)

28 Sec. 5.595. The World War II Illinois Veterans Memorial
29 Fund.

30 Section 99. Effective date. This Act takes effect upon

1 becoming law.