

93RD GENERAL ASSEMBLY

State of Illinois

2003 and 2004

HB4158

Introduced 1/21/2004, by William Davis

SYNOPSIS AS INTRODUCED:

 20 ILCS 1305/10-13 new

 30 ILCS 105/5.625 new

 35 ILCS 5/507DD new

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

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

Amends the Illinois Income Tax Act. Creates a tax checkoff for the American Diabetes Foundation Research Fund. Further amends the State Finance Act to create the Fund. Amends the Department of Human Services Act to provide that the Department shall provide grants to the American Diabetes Foundation for diabetes research from appropriations to the Department from the American Diabetes Foundation Research Fund. Effective immediately.

LRB093 15787 SJM 41399 b

FISCAL NOTE ACT MAY APPLY 1 AN ACT concerning taxes.

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

- Section 5. The Department of Human Services Act is amended
 by adding Section 10-13 as follows:
- 6 (20 ILCS 1305/10-13 new)

Sec. 10-13. Grants to the American Diabetes Association.
The Department of Human Services shall make grants to the
American Diabetes Association for research on diabetes from
appropriations to the Department from the American Diabetes
Association Research Fund, a special fund created in the State
treasury.

- Section 10. The State Finance Act is amended by adding Section 5.625 as follows:
- 15 (30 ILCS 105/5.625 new)

16 <u>Sec. 5.625. The American Diabetes Association Research</u> 17 Fund.

18 Section 15. The Illinois Income Tax Act is amended by 19 changing Sections 509 and 510 and adding Section 507DD as 20 follows:

21 (35 ILCS 5/507DD new)

22 <u>Sec. 507DD. The American Diabetes Association checkoff.</u> 23 <u>For taxable years ending on or after December 31, 2004, the</u> 24 <u>Department shall print on its standard individual income tax</u> 25 <u>form a provision indicating that if the taxpayer wishes to</u> 26 <u>contribute to the American Diabetes Association Research Fund,</u> 27 <u>as authorized by this amendatory Act of the 93rd General</u> 28 <u>Assembly, he or she may do so by stating the amount of the</u> HB4158

1 contribution (not less than \$1) on the return and that the 2 contribution will reduce the taxpayer's refund or increase the 3 amount of payment to accompany the return. Failure to remit any 4 amount of increased payment shall reduce the contribution 5 accordingly. This Section shall not apply to any amended 6 return.

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

8 Sec. 509. Tax checkoff explanations. All individual income 9 tax return forms shall contain appropriate explanations and 10 spaces to enable the taxpayers to designate contributions to 11 the following funds: the Child Abuse Prevention Fund, the Illinois Wildlife Preservation Fund (as required by the 12 Illinois Non-Game Wildlife Protection Act), the Alzheimer's 13 14 Disease Research Fund (as required by the Alzheimer's Disease 15 Research Act), the Assistance to the Homeless Fund (as required 16 by this Act), the Penny Severns Breast and Cervical Cancer Research Fund, the National World War II Memorial Fund, the 17 18 Prostate Cancer Research Fund, the Lou Gehrig's Disease (ALS) Research Fund, the Multiple Sclerosis Assistance Fund, the 19 Leukemia Treatment and Education Fund, the World War II 20 Illinois Veterans Memorial Fund, the Korean War Veterans 21 22 National Museum and Library Fund, to the Illinois Military 23 Family Relief Fund, the American Diabetes Association Research 24 Fund, and the Asthma and Lung Research Fund.

Each form shall contain a statement that the contributions 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.

If, on October 1 of any year, the total contributions to any one of the funds made under this Section do not equal \$100,000 or more, the explanations and spaces for designating contributions to the fund shall be removed from the individual income tax return forms for the following and all subsequent years and all subsequent contributions to the fund shall be refunded to the taxpayer. 1 (Source: P.A. 92-84, eff. 7-1-02; 92-198, eff. 8-1-01; 92-651, 2 eff. 7-11-02; 92-772, eff. 8-6-02; 92-886, eff. 2-7-03; 93-36, 3 eff. 6-24-03; 93-131, eff. 7-10-03; 93-292, eff. 7-22-03; 4 93-324, eff. 7-23-03; revised 9-8-03.)

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

Sec. 510. Determination of amounts contributed. 6 The 7 Department shall determine the total amount contributed to each of the following: the Child Abuse Prevention Fund, the Illinois 8 Wildlife Preservation Fund, the Assistance to the Homeless 9 10 Fund, the Alzheimer's Disease Research Fund, the Penny Severns 11 Breast and Cervical Cancer Research Fund, the National World War II Memorial Fund, the Prostate Cancer Research Fund, to the 12 Illinois Military Family Relief Fund, the Lou Gehrig's Disease 13 14 (ALS) Research Fund, the Multiple Sclerosis Assistance Fund, 15 the Leukemia Treatment and Education Fund, the World War II Illinois Veterans Memorial Fund, the Korean War Veterans 16 National Museum and Library Fund, the American Diabetes 17 18 Association Research Fund, and the Asthma and Lung Research 19 Fund; and shall notify the State Comptroller and the State Treasurer of the amounts to be transferred from the General 20 Revenue Fund to each fund, 21 and upon receipt of such 22 notification the State Treasurer and Comptroller shall transfer the amounts. 23

(Source: P.A. 92-84, eff. 7-1-02; 92-198, eff. 8-1-01; 92-651,
eff. 7-11-02; 92-772, eff. 8-6-02; 92-886, eff. 2-7-03; 93-36,
eff. 6-24-03; 93-131, eff. 7-10-03; 93-292, eff. 7-22-03;
93-324, eff. 7-23-03; revised 9-8-03.)

28 Section 99. Effective date. This Act takes effect upon 29 becoming law.