

94TH GENERAL ASSEMBLY

State of Illinois

2005 and 2006

HB1378

Introduced 2/9/2005, by Rep. Michael P. McAuliffe

SYNOPSIS AS INTRODUCED:

35 ILCS 5/509

from Ch. 120, par. 5-509

Amends the Illinois Income Tax Act. Provides that each year, the Department of Revenue must alter, by random selection, the order in which the tax checkoff provisions appear on the individual income tax return forms.

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FISCAL NOTE ACT MAY APPLY 1

AN ACT concerning revenue.

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

4 Section 5. The Illinois Income Tax Act is amended by 5 changing Section 509 as follows:

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

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

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

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

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

3 (b) Each year, the Department must alter, by random 4 selection, the order in which the tax checkoff provisions 5 appear on the individual income tax return forms.

6 (Source: P.A. 92-84, eff. 7-1-02; 92-198, eff. 8-1-01; 92-651,
7 eff. 7-11-02; 92-772, eff. 8-6-02; 92-886, eff. 2-7-03; 93-36,
8 eff. 6-24-03; 93-131, eff. 7-10-03; 93-292, eff. 7-22-03;
9 93-324, eff. 7-23-03; 93-776, eff. 7-21-04.)