



Sen. John M. Sullivan

Filed: 3/13/2013

09800SB1823sam001

LRB098 06232 HLH 42508 a

1 AMENDMENT TO SENATE BILL 1823

2 AMENDMENT NO. _____. Amend Senate Bill 1823 by replacing
3 everything after the enacting clause with the following:

4 "Section 5. The Illinois Income Tax Act is amended by
5 changing Sections 509 and 509.1 as follows:

6 (35 ILCS 5/509) (from Ch. 120, par. 5-509)

7 Sec. 509. Tax checkoff explanations.

8 (a) All individual income tax return forms shall contain
9 appropriate explanations and spaces to enable the taxpayers to
10 designate contributions to the funds to which contributions may
11 be made under this Article 5.

12 (b) Each form shall contain a statement that the
13 contributions will reduce the taxpayer's refund or increase the
14 amount of payment to accompany the return. Failure to remit any
15 amount of increased payment shall reduce the contribution
16 accordingly.

1 (c) If, on October 1 of any year, the total contributions
2 to any one of the funds made under this Article 5 do not equal
3 \$100,000 or more, the explanations and spaces for designating
4 contributions to the fund shall be removed from the individual
5 income tax return forms for the following and all subsequent
6 years and all subsequent contributions to the fund shall be
7 refunded to the taxpayer. This contribution requirement does
8 not apply to the Diabetes Research Checkoff Fund checkoff
9 contained in Section 507GG of this Act or the Veterans' Homes
10 Fund checkoff established under Section 507DD of this Act.

11 (d) Notwithstanding any other provision of law, the
12 Department shall include the Hunger Relief Fund checkoff
13 established under Section 507SS on the individual income tax
14 form for the taxable year beginning on January 1, 2012. If, on
15 October 1, 2013, or on October 1 of any subsequent year, the
16 total contributions to the Hunger Relief Fund checkoff do not
17 equal \$100,000 or more, the explanations and spaces for
18 designating contributions to the fund shall be removed from the
19 individual income tax return forms for the following and all
20 subsequent years and all subsequent contributions to the fund
21 shall be refunded to the taxpayer.

22 (e) Notwithstanding any other provision of law, if the
23 Veterans' Homes Fund checkoff established under Section 507DD
24 fails to meet the \$100,000 contribution requirement set forth
25 in subsection (c) for 2 consecutive calendar years, then the
26 explanations and spaces for designating contributions to the

1 fund shall be removed from the individual income tax return
2 forms for the following and all subsequent years and all
3 subsequent contributions to the fund shall be refunded to the
4 taxpayer.

5 (f) Notwithstanding any other provision of law, the
6 Department shall include the Veterans' Homes Fund checkoff
7 established under Section 507DD on the individual income tax
8 form for the taxable year beginning on January 1, 2013.

9 (Source: P.A. 96-328, eff. 8-11-09; 97-1117, eff. 8-27-12.)

10 (35 ILCS 5/509.1)

11 Sec. 509.1. Removal of excess tax-checkoff funds.
12 Notwithstanding any provisions of this Act to the contrary,
13 beginning on the effective date of this amendatory Act of the
14 95th General Assembly, there may not be more than 15
15 tax-checkoff funds contained on the individual tax return form
16 at any one time. Each year, the Department shall determine
17 whether the sum of (i) the number of new tax-checkoff funds
18 created by the General Assembly during that year plus (ii) the
19 number of tax-checkoff funds that collected at least \$100,000
20 during the previous year exceeds 15. If so, then the Department
21 shall remove a number of tax-checkoff funds that were on the
22 return during the previous year that is equal to the sum of
23 items (i) and (ii) minus 15, starting with the tax-checkoff
24 fund that received the least amount of contributions and
25 working upward until a sufficient number of funds have been

1 removed. The Hunger Relief Fund checkoff established under
2 Section 507SS shall be included among the 15 tax-checkoff funds
3 as provided in subsection (d) of Section 509 of this Act.

4 For taxable years ending on or after December 31, 2012, the
5 Diabetes Research Checkoff Fund checkoff contained in Section
6 507GG of this Act shall be included on the individual tax
7 return form notwithstanding the provisions of this Section. The
8 Diabetes Research Checkoff Fund checkoff shall not be included
9 when calculating the 15 tax-checkoff fund limitation set forth
10 in this Section.

11 The Veterans' Homes Fund checkoff established under
12 Section 507DD shall not be included when calculating the 15
13 tax-checkoff fund limitation set forth in this Section.

14 (Source: P.A. 97-1117, eff. 8-27-12.)

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