

1 AN ACT in relation to taxation.

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

4 Section 5. The Department of Human Services Act is
5 amended by adding Section 10-30 as follows:

6 (20 ILCS 1305/10-30 new)

7 Sec. 10-30. Grants for health related programs for
8 people with Multiple Sclerosis. Subject to appropriation, the
9 Department shall make grants for health-related programs for
10 people with multiple sclerosis from the Multiple Sclerosis
11 Assistance Fund, a special fund created in the State
12 treasury.

13 Section 10. The State Finance Act is amended by adding
14 Section 5.570 as follows:

15 (30 ILCS 105/5.570 new)

16 Sec. 5.570. The Multiple Sclerosis Assistance Fund.

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

20 (35 ILCS 5/507X new)

21 Sec. 507X. The Multiple Sclerosis Assistance Fund
22 checkoff. Beginning with taxable years ending on or after
23 December 31, 2002, the Department shall print on its standard
24 individual income tax form a provision indicating that if the
25 taxpayer wishes to contribute to the Multiple Sclerosis
26 Assistance Fund, as authorized by this amendatory Act of the
27 92nd General Assembly, he or she may do so by stating the

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

7 (35 ILCS 5/509) (from Ch. 120, par. 5-509)

8 (Text of Section before amendment by P.A. 92-84)

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 Child Abuse Prevention Fund, to the
13 Community Health Center Care Fund, to the Illinois Wildlife
14 Preservation Fund as required by the Illinois Non-Game
15 Wildlife Protection Act, to the Alzheimer's Disease Research
16 Fund as required by the Alzheimer's Disease Research Act, to
17 the Assistance to the Homeless Fund as required by this Act,
18 to the Heritage Preservation Fund as required by the Heritage
19 Preservation Act, to the Child Care Expansion Program Fund as
20 required by the Child Care Expansion Program Act, to the Ryan
21 White AIDS Victims Assistance Fund, to the Assistive
22 Technology for Persons with Disabilities Fund, to the
23 Domestic Violence Shelter and Service Fund, to the United
24 States Olympians Assistance Fund, to the Youth Drug Abuse
25 Prevention Fund, to the Persian Gulf Conflict Veterans Fund,
26 to the Literacy Advancement Fund, to the Ryan White Pediatric
27 and Adult AIDS Fund, to the Illinois Special Olympics
28 Checkoff Fund, to the Penny Severns Breast and Cervical
29 Cancer Research Fund, to the Korean War Memorial Fund, to the
30 Heart Disease Treatment and Prevention Fund, to the
31 Hemophilia Treatment Fund, to the Mental Health Research
32 Fund, to the Children's Cancer Fund, to the American Diabetes
33 Association Fund, to the National World War II Memorial Fund,

1 to the Prostate Cancer Research Fund, to the Korean War
2 Veterans National Museum and Library Fund, the Multiple
3 Sclerosis Assistance Fund, and to the Meals on Wheels Fund.
4 Each form shall contain a statement that the contributions
5 will reduce the taxpayer's refund or increase the amount of
6 payment to accompany the return. Failure to remit any amount
7 of increased payment shall reduce the contribution
8 accordingly.

9 If, on October 1 of any year, the total contributions to
10 any one of the funds made under this Section do not equal
11 \$100,000 or more, the explanations and spaces for designating
12 contributions to the fund shall be removed from the
13 individual income tax return forms for the following and all
14 subsequent years and all subsequent contributions to the fund
15 shall be refunded to the taxpayer.

16 (Source: P.A. 91-104, eff. 7-13-99; 91-107, eff. 7-13-99;
17 91-357, eff. 7-29-99; 91-833, eff. 1-1-01; 91-836, eff.
18 1-1-01; 92-198, eff. 8-1-01.)

19 (Text of Section after amendment by P.A. 92-84)

20 Sec. 509. Tax checkoff explanations. All individual
21 income tax return forms shall contain appropriate
22 explanations and spaces to enable the taxpayers to designate
23 contributions to the Child Abuse Prevention Fund, to the
24 Illinois Wildlife Preservation Fund as required by the
25 Illinois Non-Game Wildlife Protection Act, to the Alzheimer's
26 Disease Research Fund as required by the Alzheimer's Disease
27 Research Act, to the Assistance to the Homeless Fund as
28 required by this Act, to the Penny Severns Breast and
29 Cervical Cancer Research Fund, to the National World War II
30 Memorial Fund, and to the Prostate Cancer Research Fund, the
31 Multiple Sclerosis Assistance Fund, and to the Korean War
32 Veterans National Museum and Library Fund⁷. Each form shall
33 contain a statement that the contributions will reduce the
34 taxpayer's refund or increase the amount of payment to

1 accompany the return. Failure to remit any amount of
2 increased payment shall reduce the contribution accordingly.

3 If, on October 1 of any year, the total contributions to
4 any one of the funds made under this Section do not equal
5 \$100,000 or more, the explanations and spaces for designating
6 contributions to the fund shall be removed from the
7 individual income tax return forms for the following and all
8 subsequent years and all subsequent contributions to the fund
9 shall be refunded to the taxpayer.

10 (Source: P.A. 91-104, eff. 7-13-99; 91-107, eff. 7-13-99;
11 91-357, eff. 7-29-99; 91-833, eff. 1-1-01; 91-836, eff.
12 1-1-01; 92-84, eff. 7-1-02; 92-198, eff. 8-1-01; revised
13 9-12-01.)

14 (35 ILCS 5/510) (from Ch. 120, par. 5-510)

15 (Text of Section before amendment by P.A. 92-84)

16 Sec. 510. Determination of amounts contributed. The
17 Department shall determine the total amount contributed to
18 each of the following: the Child Abuse Prevention Fund, the
19 Illinois Wildlife Preservation Fund, the Community Health
20 Center Care Fund, the Assistance to the Homeless Fund, the
21 Alzheimer's Disease Research Fund, the Heritage Preservation
22 Fund, the Child Care Expansion Program Fund, the Ryan White
23 AIDS Victims Assistance Fund, the Assistive Technology for
24 Persons with Disabilities Fund, the Domestic Violence Shelter
25 and Service Fund, the United States Olympians Assistance
26 Fund, the Youth Drug Abuse Prevention Fund, the Persian Gulf
27 Conflict Veterans Fund, the Literacy Advancement Fund, the
28 Ryan White Pediatric and Adult AIDS Fund, the Illinois
29 Special Olympics Checkoff Fund, the Penny Severns Breast and
30 Cervical Cancer Research Fund, the Korean War Memorial Fund,
31 the Heart Disease Treatment and Prevention Fund, the
32 Hemophilia Treatment Fund, the Mental Health Research Fund,
33 the Children's Cancer Fund, the American Diabetes

1 Association Fund, the National World War II Memorial Fund,
2 the Prostate Cancer Research Fund, the Korean War Veterans
3 National Museum and Library Fund, the Multiple Sclerosis
4 Assistance Fund, and the Meals on Wheels Fund; and shall
5 notify the State Comptroller and the State Treasurer of the
6 amounts to be transferred from the General Revenue Fund to
7 each fund, and upon receipt of such notification the State
8 Treasurer and Comptroller shall transfer the amounts.

9 (Source: P.A. 91-104, eff. 7-13-99; 91-107, eff. 7-13-99;
10 91-833, eff. 1-1-01; 91-836, eff. 1-1-01; 92-198, eff.
11 8-1-01.)

12 (Text of Section after amendment by P.A. 92-84)

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

27 (Source: P.A. 91-104, eff. 7-13-99; 91-107, eff. 7-13-99;
28 91-833, eff. 1-1-01; 91-836, eff. 1-1-01; 92-84, eff. 7-1-02;
29 92-198, eff. 8-1-01; revised 9-12-01.)

30 Section 95. No acceleration or delay. Where this Act
31 makes changes in a statute that is represented in this Act by
32 text that is not yet or no longer in effect (for example, a

1 Section represented by multiple versions), the use of that
2 text does not accelerate or delay the taking effect of (i)
3 the changes made by this Act or (ii) provisions derived from
4 any other Public Act.

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