

AN ACT in relation to taxation.

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

Section 5. The Department of Public Health Powers and
Duties Law of the Civil Administrative Code of Illinois is
amended by adding Section 2310-358 as follows:

(20 ILCS 2310/2310-358 new)

Sec. 2310-358. Grants to the Les Turner ALS Foundation.
Subject to appropriation, the Department of Public Health
shall make grants from the Lou Gehrig's Disease (ALS)
Research Fund, a special fund in the State treasury, to the
Les Turner ALS Foundation for research on Amyotrophic Lateral
Sclerosis (ALS).

Section 10. The State Finance Act is amended by adding
Section 5.595 as follows:

(30 ILCS 105/5.595 new)

Sec. 5.595. The Lou Gehrig's Disease (ALS) Research
Fund.

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

(35 ILCS 5/507Y new)

Sec. 507Y. The Lou Gehrig's Disease (ALS) Research Fund
checkoff. Beginning with the taxable year ending on December
31, 2003, the Department shall print on its standard
individual income tax form a provision indicating that if the
taxpayer wishes to contribute to the Lou Gehrig's Disease

(ALS) Research Fund, as authorized by this amendatory Act of the 93rd General Assembly, he or she may do so by stating the amount of the contribution (not less than \$1) on the return and that the contribution 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. This Section shall not apply to any amended return.

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

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

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

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

Sec. 510. Determination of amounts contributed. The Department shall determine the total amount contributed to each of the following: the Child Abuse Prevention Fund, the Illinois Wildlife Preservation Fund, the Assistance to the Homeless Fund, the Alzheimer's Disease Research Fund, the Penny Severns Breast and Cervical Cancer Research Fund, the National World War II Memorial Fund, the Prostate Cancer Research Fund, the Lou Gehrig's Disease (ALS) Research Fund, the Multiple Sclerosis Assistance Fund, and the Korean War Veterans National Museum and Library Fund; and shall notify the State Comptroller and the State Treasurer of the amounts to be transferred from the General Revenue Fund to each fund, and upon receipt of such notification the State Treasurer and Comptroller shall transfer the amounts.

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

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