

AN ACT concerning revenue.

**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 2310-361 as follows:

(20 ILCS 2310/2310-361 new)

Sec. 2310-361. The Autoimmune Disease Research Fund.

(a) The Autoimmune Disease Research Fund is created as a special fund in the State treasury. From appropriations to the Department from the Fund, the Department shall make grants to public and private entities in the State for the purpose of funding research for the treatment and cure of autoimmune diseases.

(b) For the purposes of this Section:

"Autoimmune disease" means any disease that results from an aberrant immune response, including, without limitation, rheumatoid arthritis, systemic lupus erythematosus, and scleroderma.

"Research" includes, without limitation, expenditures to develop and advance the understanding, techniques, and modalities effective in the detection, prevention, screening, and treatment of autoimmune disease and may include clinical

trials. "Research" does not include institutional overhead costs, indirect costs, other organizational levies, or costs of community-based support services.

(c) Moneys received for the purposes of this Section, including, without limitation, income tax checkoff receipts and gifts, grants, and awards from any public or private entity, must be deposited into the Fund. Any interest earnings that are attributable to moneys in the Fund must be deposited into the Fund.

Section 10. The State Finance Act is amended by adding Section 5.675 as follows:

(30 ILCS 105/5.675 new)

Sec. 5.675. The Autoimmune Disease Research Fund.

Section 15. The Illinois Income Tax Act is amended by adding Sections 50700 and 509.1 and by changing Sections 509 and 510 as follows:

(35 ILCS 5/50700 new)

Sec. 50700. The autoimmune disease research checkoff. For taxable years ending on or after December 31, 2007, the Department shall print, on its standard individual income tax form, a provision indicating that, if the taxpayer wishes to contribute to the Autoimmune Disease Research Fund, as

authorized by this amendatory Act of the 95th General Assembly, then he or she may do so by stating the amount of the contribution (not less than \$1) on the return and indicating that the contribution will reduce the taxpayer's refund or increase the amount of payment to accompany the return. The taxpayer's failure to remit any amount of the increased payment reduces the contribution accordingly. This Section does 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 funds to which contributions may be made under this Article 5. ~~following funds: the Child Abuse Prevention Fund, the Illinois Wildlife Preservation Fund (as required by the Illinois Non Game Wildlife Protection Act), the Alzheimer's Disease Research Fund (as required by the Alzheimer's Disease Research Act), the Assistance to the Homeless Fund (as required by this Act), 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, the Sarcoidosis Research Fund, the Leukemia Treatment and Education Fund, the World War II Illinois Veterans Memorial Fund, the Korean War Veterans National Museum and Library Fund,~~

~~the Illinois Military Family Relief Fund, the Blindness Prevention Fund, the Illinois Veterans' Homes Fund, the Epilepsy Treatment and Education Grants in Aid Fund, the Diabetes Research Checkoff Fund, the Vince Demuzio Memorial Colon Cancer Fund, the Autism Research Fund, the Heartsaver AED Fund, the Asthma and Lung Research Fund, and the Illinois Brain Tumor 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 Article 5 ~~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. 93-36, eff. 6-24-03; 93-131, eff. 7-10-03; 93-292, eff. 7-22-03; 93-324, eff. 7-23-03; 93-776, eff. 7-21-04; 94-73, eff. 6-23-05; 94-107, eff. 7-1-05; 94-141, eff. 1-1-06; 94-142, eff. 1-1-06; 94-442, eff. 8-4-05; 94-602, eff. 8-16-05; 94-649, eff. 8-22-05; 94-876, eff. 6-19-06; revised 8-3-06.)

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

(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 funds under this Article 5 ~~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 Illinois Military Family~~

~~Relief Fund, the Lou Gehrig's Disease (ALS) Research Fund, the Multiple Sclerosis Assistance Fund, the Sarcoidosis Research Fund, the Leukemia Treatment and Education Fund, the World War II Illinois Veterans Memorial Fund, the Korean War Veterans National Museum and Library Fund, the Illinois Veterans' Homes Fund, the Epilepsy Treatment and Education Grants in Aid Fund, the Diabetes Research Checkoff Fund, the Vince Demuzio Memorial Colon Cancer Fund, the Autism Research Fund, the Blindness Prevention Fund, the Heartsaver AED Fund, the Asthma and Lung Research Fund, and the Illinois Brain Tumor Research 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. 93-36, eff. 6-24-03; 93-131, eff. 7-10-03; 93-292, eff. 7-22-03; 93-324, eff. 7-23-03; 93-776, eff. 7-21-04; 94-73, eff. 6-23-05; 94-107, eff. 7-1-05; 94-141, eff. 1-1-06; 94-142, eff. 1-1-06; 94-442, eff. 8-4-05; 94-602, eff. 8-16-05; 94-649, eff. 8-22-05; 94-876, eff. 6-19-06; revised 8-3-06.)

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