



93RD GENERAL ASSEMBLY
State of Illinois
2003 and 2004

Introduced 02/05/04, by Jim Watson

SYNOPSIS AS INTRODUCED:

20 ILCS 2805/2g new
30 ILCS 105/5.625 new
35 ILCS 5/507DD new
35 ILCS 5/509 from Ch. 120, par. 5-509
35 ILCS 5/510 from Ch. 120, par. 5-510

Amends the Illinois Income Tax Act. Creates a tax checkoff for the Illinois Veterans' Homes Fund. Further amends the State Finance Act to create the Fund. Amends the Department of Veterans Affairs Act to provide that from appropriations to the Department from the Fund the Department shall purchase needed equipment and supplies to enhance the lives of the residents at and to enhance the operations of veterans' homes in Illinois. Effective immediately.

LRB093 19438 SJM 45176 b

FISCAL NOTE ACT
MAY APPLY

1 AN ACT concerning taxes.

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

4 Section 5. The Department of Veterans Affairs Act is
5 amended by adding Section 2g as follows:

6 (20 ILCS 2805/2g new)

7 Sec. 2g. The Illinois Veterans' Homes Fund. The Illinois
8 Veterans' Homes Fund is hereby created as a special fund in the
9 State treasury. From appropriations to the Department from the
10 Fund the Department shall purchase needed equipment and
11 supplies to enhance the lives of the residents at and to
12 enhance the operations of veterans' homes in Illinois.

13 Section 10. The State Finance Act is amended by adding
14 Section 5.625 as follows:

15 (30 ILCS 105/5.625 new)

16 Sec. 5.625. The Illinois Veterans' Homes Fund.

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

20 (35 ILCS 5/507DD new)

21 Sec. 507DD. The Illinois Veterans' Homes Fund checkoff. For
22 taxable years ending on or after December 31, 2004, the
23 Department shall print on its standard individual income tax
24 form a provision indicating that if the taxpayer wishes to
25 contribute to the Illinois Veterans' Homes Fund, as authorized
26 by this amendatory Act of the 93rd General Assembly, he or she
27 may do so by stating the amount of the contribution (not less
28 than \$1) on the return and that the contribution will reduce

1 the taxpayer's refund or increase the amount of payment to
2 accompany the return. Failure to remit any amount of increased
3 payment shall reduce the contribution accordingly. This
4 Section shall not apply to any amended return.

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

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

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

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

34 (Source: P.A. 92-84, eff. 7-1-02; 92-198, eff. 8-1-01; 92-651,
35 eff. 7-11-02; 92-772, eff. 8-6-02; 92-886, eff. 2-7-03; 93-36,

1 eff. 6-24-03; 93-131, eff. 7-10-03; 93-292, eff. 7-22-03;
2 93-324, eff. 7-23-03; revised 9-8-03.)

3 (35 ILCS 5/510) (from Ch. 120, par. 5-510)

4 Sec. 510. Determination of amounts contributed. The
5 Department shall determine the total amount contributed to each
6 of the following: the Child Abuse Prevention Fund, the Illinois
7 Wildlife Preservation Fund, the Assistance to the Homeless
8 Fund, the Alzheimer's Disease Research Fund, the Penny Severns
9 Breast and Cervical Cancer Research Fund, the National World
10 War II Memorial Fund, the Prostate Cancer Research Fund, ~~to~~ the
11 Illinois Military Family Relief Fund, the Lou Gehrig's Disease
12 (ALS) Research Fund, the Multiple Sclerosis Assistance Fund,
13 the Leukemia Treatment and Education Fund, the World War II
14 Illinois Veterans Memorial Fund, the Korean War Veterans
15 National Museum and Library Fund, the Illinois Veterans' Homes
16 Fund, and the Asthma and Lung Research Fund; and shall notify
17 the State Comptroller and the State Treasurer of the amounts to
18 be transferred from the General Revenue Fund to each fund, and
19 upon receipt of such notification the State Treasurer and
20 Comptroller shall transfer the amounts.

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

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