

1 AN ACT concerning revenue.

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

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

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

16 Except as otherwise provided in this Section, if, ~~if,~~ on
17 October 1 of any year, the total contributions to any one of
18 the funds made under this Article 5 do not equal \$100,000 or
19 more, the explanations and spaces for designating
20 contributions to the fund shall be removed from the individual
21 income tax return forms for the following and all subsequent
22 years and all subsequent contributions to the fund shall be
23 refunded to the taxpayer. Notwithstanding any other provision

1 of this Section to the contrary, any fund that received less
2 than \$100,000 but more than \$90,000 by October 1, 2011 shall
3 also be included on the individual income tax form for the
4 taxable year beginning on January 1, 2012. However, if a fund
5 that received less than \$100,000 but more than \$90,000 by
6 October 1, 2011 does not receive at least \$100,000 in
7 contributions by October 1, 2013, or by October 1 of any
8 subsequent year, then the fund shall be removed from the
9 individual income tax return forms for each year following the
10 year in which the fund did not receive at least \$100,000, and
11 all subsequent contributions to the fund shall be refunded to
12 the taxpayer.

13 (Source: P.A. 95-331, eff. 8-21-07; 95-434, eff. 8-27-07;
14 95-435, eff. 8-27-07; 95-940, eff. 8-29-08; 96-328, eff.
15 8-11-09.)

16 (35 ILCS 5/509.1)

17 Sec. 509.1. Removal of excess tax-checkoff funds.
18 Notwithstanding any provisions of this Act to the contrary,
19 beginning on the effective date of this amendatory Act of the
20 95th General Assembly, there may not be more than 15
21 tax-checkoff funds contained on the individual tax return form
22 at any one time. Each year, the Department shall determine
23 whether the sum of (i) the number of new tax-checkoff funds
24 created by the General Assembly during that year plus (ii) the
25 number of tax-checkoff funds that collected at least the

1 minimum amount of contributions required under Section 509
2 ~~\$100,000~~ during the previous year exceeds 15. If so, then the
3 Department shall remove a number of tax-checkoff funds that
4 were on the return during the previous year that is equal to
5 the sum of items (i) and (ii) minus 15, starting with the
6 tax-checkoff fund that received the least amount of
7 contributions and working upward until a sufficient number of
8 funds have been removed.

9 (Source: P.A. 95-435, eff. 8-27-07.)

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