



Rep. Stephanie A. Kifowit

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1 AMENDMENT TO SENATE BILL 1823

2 AMENDMENT NO. \_\_\_\_\_. Amend Senate Bill 1823 by replacing  
3 everything after the enacting clause with the following:

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.

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

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

1 (c) If, on October 1 of any year, the total contributions  
2 to any one of the funds made under this Article 5 do not equal  
3 \$100,000 or more, the explanations and spaces for designating  
4 contributions to the fund shall be removed from the individual  
5 income tax return forms for the following and all subsequent  
6 years and all subsequent contributions to the fund shall be  
7 refunded to the taxpayer. This contribution requirement does  
8 not apply to the Diabetes Research Checkoff Fund checkoff  
9 contained in Section 507GG of this Act.

10 (d) Notwithstanding any other provision of law, the  
11 Department shall include the Hunger Relief Fund checkoff  
12 established under Section 507SS on the individual income tax  
13 form for the taxable year beginning on January 1, 2012. If, on  
14 October 1, 2013, or on October 1 of any subsequent year, the  
15 total contributions to the Hunger Relief Fund checkoff do not  
16 equal \$100,000 or more, the explanations and spaces for  
17 designating contributions to the fund shall be removed from the  
18 individual income tax return forms for the following and all  
19 subsequent years and all subsequent contributions to the fund  
20 shall be refunded to the taxpayer.

21 (e) Notwithstanding any other provision of law, the  
22 Department shall include the Veterans' Homes Fund checkoff  
23 established under Section 507DD on the individual income tax  
24 form for the 2014 tax year. However, the Fund is subject to the  
25 \$100,000 contribution requirement set forth in subsection (c)  
26 for the 2015 tax year and each tax year thereafter.

1 (Source: P.A. 96-328, eff. 8-11-09; 97-1117, eff. 8-27-12.)

2 (35 ILCS 5/509.1)

3 Sec. 509.1. Removal of excess tax-checkoff funds.  
4 Notwithstanding any provisions of this Act to the contrary,  
5 beginning on the effective date of this amendatory Act of the  
6 95th General Assembly, there may not be more than 15  
7 tax-checkoff funds contained on the individual tax return form  
8 at any one time. Each year, the Department shall determine  
9 whether the sum of (i) the number of new tax-checkoff funds  
10 created by the General Assembly during that year plus (ii) the  
11 number of tax-checkoff funds that collected at least \$100,000  
12 during the previous year exceeds 15. If so, then the Department  
13 shall remove a number of tax-checkoff funds that were on the  
14 return during the previous year that is equal to the sum of  
15 items (i) and (ii) minus 15, starting with the tax-checkoff  
16 fund that received the least amount of contributions and  
17 working upward until a sufficient number of funds have been  
18 removed. The Hunger Relief Fund checkoff established under  
19 Section 507SS shall be included among the 15 tax-checkoff funds  
20 as provided in subsection (d) of Section 509 of this Act.

21 For taxable years ending on or after December 31, 2012, the  
22 Diabetes Research Checkoff Fund checkoff contained in Section  
23 507GG of this Act shall be included on the individual tax  
24 return form notwithstanding the provisions of this Section. The  
25 Diabetes Research Checkoff Fund checkoff shall not be included

1 when calculating the 15 tax-checkoff fund limitation set forth  
2 in this Section.

3 For 2014 tax year only, the Veterans' Homes Fund checkoff  
4 established under Section 507DD shall not be included when  
5 calculating the 15 tax-checkoff fund limitation set forth in  
6 this Section.

7 (Source: P.A. 97-1117, eff. 8-27-12.)

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