

1 AN ACT in relation to taxation.

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

4 Section 5. The Department of Human Services Act is  
5 amended by adding Section 10-30 as follows:

6 (20 ILCS 1305/10-30 new)

7 Sec. 10-30. Grants for health related programs for  
8 people with multiple sclerosis. Subject to appropriation, the  
9 Department shall make grants for health-related programs for  
10 people with multiple sclerosis from the Multiple Sclerosis  
11 Assistance Fund, a special fund created in the State  
12 treasury.

13 Section 10. The State Finance Act is amended by adding  
14 Section 5.570 as follows:

15 (30 ILCS 105/5.570 new)

16 Sec. 5.570. The Multiple Sclerosis Assistance Fund.

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

20 (35 ILCS 5/507X new)

21 Sec. 507X. The Multiple Sclerosis Assistance Fund  
22 checkoff. Beginning with taxable years ending on or after  
23 December 31, 2002, the Department shall print on its standard  
24 individual income tax form a provision indicating that if the  
25 taxpayer wishes to contribute to the Multiple Sclerosis  
26 Assistance Fund, as authorized by this amendatory Act of the  
27 92nd General Assembly, he or she may do so by stating the

1 amount of the contribution (not less than \$1) on the return  
 2 and that the contribution will reduce the taxpayer's refund  
 3 or increase the amount of payment to accompany the return.  
 4 Failure to remit any amount of increased payment shall reduce  
 5 the contribution accordingly. This Section shall not apply to  
 6 any amended return.

7 (35 ILCS 5/509) (from Ch. 120, par. 5-509)

8 (Text of Section before amendment by P.A. 92-84)

9 Sec. 509. Tax checkoff explanations. All individual  
 10 income tax return forms shall contain appropriate  
 11 explanations and spaces to enable the taxpayers to designate  
 12 contributions to the Child Abuse Prevention Fund, to the  
 13 Community Health Center Care Fund, to the Illinois Wildlife  
 14 Preservation Fund as required by the Illinois Non-Game  
 15 Wildlife Protection Act, to the Alzheimer's Disease Research  
 16 Fund as required by the Alzheimer's Disease Research Act, to  
 17 the Assistance to the Homeless Fund as required by this Act,  
 18 to the Heritage Preservation Fund as required by the Heritage  
 19 Preservation Act, to the Child Care Expansion Program Fund as  
 20 required by the Child Care Expansion Program Act, to the Ryan  
 21 White AIDS Victims Assistance Fund, to the Assistive  
 22 Technology for Persons with Disabilities Fund, to the  
 23 Domestic Violence Shelter and Service Fund, to the United  
 24 States Olympians Assistance Fund, to the Youth Drug Abuse  
 25 Prevention Fund, to the Persian Gulf Conflict Veterans Fund,  
 26 to the Literacy Advancement Fund, to the Ryan White Pediatric  
 27 and Adult AIDS Fund, to the Illinois Special Olympics  
 28 Checkoff Fund, to the Penny Severns Breast and Cervical  
 29 Cancer Research Fund, to the Korean War Memorial Fund, to the  
 30 Heart Disease Treatment and Prevention Fund, to the  
 31 Hemophilia Treatment Fund, to the Mental Health Research  
 32 Fund, to the Children's Cancer Fund, to the American Diabetes  
 33 Association Fund, to the National World War II Memorial Fund,

1 to the Prostate Cancer Research Fund, to the Korean War  
 2 Veterans National Museum and Library Fund, the Multiple  
 3 Sclerosis Assistance Fund, and to the Meals on Wheels Fund.  
 4 Each form shall contain a statement that the contributions  
 5 will reduce the taxpayer's refund or increase the amount of  
 6 payment to accompany the return. Failure to remit any amount  
 7 of increased payment shall reduce the contribution  
 8 accordingly.

9 If, on October 1 of any year, the total contributions to  
 10 any one of the funds made under this Section do not equal  
 11 \$100,000 or more, the explanations and spaces for designating  
 12 contributions to the fund shall be removed from the  
 13 individual income tax return forms for the following and all  
 14 subsequent years and all subsequent contributions to the fund  
 15 shall be refunded to the taxpayer.

16 (Source: P.A. 91-104, eff. 7-13-99; 91-107, eff. 7-13-99;  
 17 91-357, eff. 7-29-99; 91-833, eff. 1-1-01; 91-836, eff.  
 18 1-1-01; 92-198, eff. 8-1-01.)

19 (Text of Section after amendment by P.A. 92-84)

20 Sec. 509. Tax checkoff explanations. All individual  
 21 income tax return forms shall contain appropriate  
 22 explanations and spaces to enable the taxpayers to designate  
 23 contributions to the Child Abuse Prevention Fund, to the  
 24 Illinois Wildlife Preservation Fund as required by the  
 25 Illinois Non-Game Wildlife Protection Act, to the Alzheimer's  
 26 Disease Research Fund as required by the Alzheimer's Disease  
 27 Research Act, to the Assistance to the Homeless Fund as  
 28 required by this Act, to the Penny Severns Breast and  
 29 Cervical Cancer Research Fund, to the National World War II  
 30 Memorial Fund, and to the Prostate Cancer Research Fund, the  
 31 Multiple Sclerosis Assistance Fund, and to the Korean War  
 32 Veterans National Museum and Library Fund<sup>7</sup>. Each form shall  
 33 contain a statement that the contributions will reduce the  
 34 taxpayer's refund or increase the amount of payment to

1 accompany the return. Failure to remit any amount of  
2 increased payment shall reduce the contribution accordingly.

3 If, on October 1 of any year, the total contributions to  
4 any one of the funds made under this Section do not equal  
5 \$100,000 or more, the explanations and spaces for designating  
6 contributions to the fund shall be removed from the  
7 individual income tax return forms for the following and all  
8 subsequent years and all subsequent contributions to the fund  
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11 91-357, eff. 7-29-99; 91-833, eff. 1-1-01; 91-836, eff.  
12 1-1-01; 92-84, eff. 7-1-02; 92-198, eff. 8-1-01; revised  
13 9-12-01.)

14 (35 ILCS 5/510) (from Ch. 120, par. 5-510)

15 (Text of Section before amendment by P.A. 92-84)

16 Sec. 510. Determination of amounts contributed. The  
17 Department shall determine the total amount contributed to  
18 each of the following: the Child Abuse Prevention Fund, the  
19 Illinois Wildlife Preservation Fund, the Community Health  
20 Center Care Fund, the Assistance to the Homeless Fund, the  
21 Alzheimer's Disease Research Fund, the Heritage Preservation  
22 Fund, the Child Care Expansion Program Fund, the Ryan White  
23 AIDS Victims Assistance Fund, the Assistive Technology for  
24 Persons with Disabilities Fund, the Domestic Violence Shelter  
25 and Service Fund, the United States Olympians Assistance  
26 Fund, the Youth Drug Abuse Prevention Fund, the Persian Gulf  
27 Conflict Veterans Fund, the Literacy Advancement Fund, the  
28 Ryan White Pediatric and Adult AIDS Fund, the Illinois  
29 Special Olympics Checkoff Fund, the Penny Severns Breast and  
30 Cervical Cancer Research Fund, the Korean War Memorial Fund,  
31 the Heart Disease Treatment and Prevention Fund, the  
32 Hemophilia Treatment Fund, the Mental Health Research Fund,  
33 the Children's Cancer Fund, the American Diabetes

1 Association Fund, the National World War II Memorial Fund,  
 2 the Prostate Cancer Research Fund, the Korean War Veterans  
 3 National Museum and Library Fund, the Multiple Sclerosis  
 4 Assistance Fund, and the Meals on Wheels Fund; and shall  
 5 notify the State Comptroller and the State Treasurer of the  
 6 amounts to be transferred from the General Revenue Fund to  
 7 each fund, and upon receipt of such notification the State  
 8 Treasurer and Comptroller shall transfer the amounts.  
 9 (Source: P.A. 91-104, eff. 7-13-99; 91-107, eff. 7-13-99;  
 10 91-833, eff. 1-1-01; 91-836, eff. 1-1-01; 92-198, eff.  
 11 8-1-01.)

12 (Text of Section after amendment by P.A. 92-84)  
 13 Sec. 510. Determination of amounts contributed. The  
 14 Department shall determine the total amount contributed to  
 15 each of the following: the Child Abuse Prevention Fund, the  
 16 Illinois Wildlife Preservation Fund, the Assistance to the  
 17 Homeless Fund, the Alzheimer's Disease Research Fund, the  
 18 Penny Severns Breast and Cervical Cancer Research Fund, the  
 19 National World War II Memorial Fund, and the Prostate Cancer  
 20 Research Fund, the Multiple Sclerosis Assistance Fund, and  
 21 the Korean War Veterans National Museum and Library Fund;  
 22 and shall notify the State Comptroller and the State  
 23 Treasurer of the amounts to be transferred from the General  
 24 Revenue Fund to each fund, and upon receipt of such  
 25 notification the State Treasurer and Comptroller shall  
 26 transfer the amounts.  
 27 (Source: P.A. 91-104, eff. 7-13-99; 91-107, eff. 7-13-99;  
 28 91-833, eff. 1-1-01; 91-836, eff. 1-1-01; 92-84, eff. 7-1-02;  
 29 92-198, eff. 8-1-01; revised 9-12-01.)

30 Section 95. No acceleration or delay. Where this Act  
 31 makes changes in a statute that is represented in this Act by  
 32 text that is not yet or no longer in effect (for example, a

1 Section represented by multiple versions), the use of that  
2 text does not accelerate or delay the taking effect of (i)  
3 the changes made by this Act or (ii) provisions derived from  
4 any other Public Act.

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