

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 Public Aid Law of the Civil
5 Administrative Code of Illinois is amended by adding Section
6 2205-15 as follows:

7 (20 ILCS 2205/2205-15 new)

8 Sec. 2205-15. Grants to the Les Turner ALS Foundation.
9 Subject to appropriation, the Department of Public Aid shall
10 make grants from the Lou Gehrig's Disease (ALS) Research
11 Fund, a special fund in the State treasury, to the Les Turner
12 ALS Foundation for research on Amyotrophic Lateral Sclerosis
13 (ALS).

14 Section 10. The State Finance Act is amended by adding
15 Section 5.545 as follows:

16 (30 ILCS 105/5.545 new)

17 Sec. 5.545. The Lou Gehrig's Disease (ALS) Research
18 Fund.

19 Section 15. The Illinois Income Tax Act is amended by
20 changing Sections 509 and 510 and by adding Section 507W as
21 follows:

22 (35 ILCS 5/507W new)

23 Sec. 507W. The Lou Gehrig's Disease (ALS) Research Fund
24 checkoff. The Department shall print on its standard
25 individual income tax form a provision indicating that if the
26 taxpayer wishes to contribute to the Lou Gehrig's Disease
27 (ALS) Research Fund, as authorized by this amendatory Act of

1 the 92nd General Assembly, he or she may do so by stating the
2 amount of the contribution (not less than \$1) on the return
3 and that the contribution will reduce the taxpayer's refund
4 or increase the amount of payment to accompany the return.
5 Failure to remit any amount of increased payment shall reduce
6 the contribution accordingly. This Section shall not apply
7 to any amended return.

8 (35 ILCS 5/509) (from Ch. 120, par. 5-509)

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 Lou Gehrig's
2 Disease (ALS) Research Fund, and to the Meals on Wheels Fund.
3 Each form shall contain a statement that the contributions
4 will reduce the taxpayer's refund or increase the amount of
5 payment to accompany the return. Failure to remit any amount
6 of increased payment shall reduce the contribution
7 accordingly.

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

15 (Source: P.A. 90-171, eff. 7-23-97; 91-104, eff. 7-13-99;
16 91-107, eff. 7-13-99; 91-357, eff. 7-29-99; 91-833, eff.
17 1-1-01; 91-836, eff. 1-1-01.)

18 (35 ILCS 5/510) (from Ch. 120, par. 5-510)

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

1 the Heart Disease Treatment and Prevention Fund, the
2 Hemophilia Treatment Fund, the Mental Health Research Fund,
3 the Children's Cancer Fund, the American Diabetes
4 Association Fund, the National World War II Memorial Fund,
5 the Prostate Cancer Research Fund, the Lou Gehrig's Disease
6 (ALS) Research Fund, and the Meals on Wheels Fund; and shall
7 notify the State Comptroller and the State Treasurer of the
8 amounts to be transferred from the General Revenue Fund to
9 each fund, and upon receipt of such notification the State
10 Treasurer and Comptroller shall transfer the amounts.

11 (Source: P.A. 90-171, eff. 7-23-97; 91-104, eff. 7-13-99;
12 91-107, eff. 7-13-99; 91-833, eff. 1-1-01; 91-836, eff.
13 1-1-01.)

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