

AN ACT in relation to taxes.

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

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

(20 ILCS 2805/2e new)

Sec. 2e. The World War II Illinois Veterans Memorial  
Fund. There is created in the State treasury the World War  
II Illinois Veterans Memorial Fund. The Department must make  
grants from the Fund for the construction of a World War II  
Illinois Veterans Memorial in Springfield, Illinois.

Section 10. The Illinois Income Tax Act is amended by  
changing Sections 509 and 510 and by adding Section 507Z as  
follows:

(35 ILCS 5/507Z new)

Sec. 507Z. World War II Illinois Veterans Memorial Fund  
checkoff. Beginning with taxable years ending on or after  
December 31, 2003, the Department shall print on its standard  
individual income tax form a provision indicating that if the  
taxpayer wishes to contribute to the World War II Illinois  
Veterans Memorial Fund, as authorized by this amendatory Act  
of the 93rd General Assembly, he or she may do so by stating  
the amount of the contribution (not less than \$1) on the  
return and that the contribution will reduce the taxpayer's  
refund or increase the amount of payment to accompany the  
return. Failure to remit any amount of increased payment  
shall reduce the contribution accordingly. This Section  
shall not apply to any amended return.

The Department shall clearly state in its instructions to

taxpayers and shall make it clear on the tax return form itself that money donated to the World War II Illinois Veterans Memorial Fund will go to fund a World War II memorial to Illinois Veterans located in Springfield, Illinois and will not go to the World War II Memorial Fund created to fund a national World War II memorial in Washington, D.C.

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

Sec. 509. Tax checkoff explanations. All individual income tax return forms shall contain appropriate explanations and spaces to enable the taxpayers to designate contributions to the following funds: the Child Abuse Prevention Fund, ~~to~~ the Illinois Wildlife Preservation Fund (as required by the Illinois Non-Game Wildlife Protection Act), ~~to~~ the Alzheimer's Disease Research Fund (as required by the Alzheimer's Disease Research Act), ~~to~~ the Assistance to the Homeless Fund (as required by this Act), ~~to~~ the Penny Severns Breast and Cervical Cancer Research Fund, ~~to~~ the National World War II Memorial Fund, ~~to~~ the Prostate Cancer Research Fund, the Multiple Sclerosis Assistance Fund, the World War II Illinois Veterans Memorial Fund, and ~~to~~ the Korean War Veterans National Museum and Library Fund.

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

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

shall be refunded to the taxpayer.

(Source: P.A. 91-104, eff. 7-13-99; 91-107, eff. 7-13-99; 91-357, eff. 7-29-99; 91-833, eff. 1-1-01; 91-836, eff. 1-1-01; 92-84, eff. 7-1-02; 92-198, eff. 8-1-01; 92-651, eff. 7-11-02; 92-772, eff. 8-6-02; revised 1-2-03.)

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

Sec. 510. Determination of amounts contributed. The Department shall determine the total amount contributed to each of the following: the Child Abuse Prevention Fund, the Illinois Wildlife Preservation Fund, the Assistance to the Homeless Fund, the Alzheimer's Disease Research Fund, the Penny Severns Breast and Cervical Cancer Research Fund, the National World War II Memorial Fund, the Prostate Cancer Research Fund, the Multiple Sclerosis Assistance Fund, the World War II Illinois Veterans Memorial Fund, and the Korean War Veterans National Museum and Library Fund; and shall notify the State Comptroller and the State Treasurer of the amounts to be transferred from the General Revenue Fund to each fund, and upon receipt of such notification the State Treasurer and Comptroller shall transfer the amounts.

(Source: P.A. 91-104, eff. 7-13-99; 91-107, eff. 7-13-99; 91-833, eff. 1-1-01; 91-836, eff. 1-1-01; 92-84, eff. 7-1-02; 92-198, eff. 8-1-01; 92-651, eff. 7-11-02; 92-772, eff. 8-6-02.)

Section 15. The State Finance Act is amended by adding Section 5.595 as follows:

(30 ILCS 105/5.595 new)

Sec. 5.595. The World War II Illinois Veterans Memorial Fund.

Section 99. Effective date. This Act takes effect upon

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HB0865 Enrolled

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becoming law.