

AN ACT concerning revenue.

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

Section 5. The State Finance Act is amended by adding Sections 5.935 and 6z-115 as follows:

(30 ILCS 105/5.935 new)

Sec. 5.935. The 100 Club of Illinois Fund.

(30 ILCS 105/6z-115 new)

Sec. 6z-115. The 100 Club of Illinois Fund; creation. The 100 Club of Illinois Fund is created as a special fund in the State treasury. Subject to appropriation, moneys in the Fund shall be used to make grants to the 100 Club of Illinois, a not-for-profit charitable organization that provides resources to the families of first responders killed in the line of duty and active duty first responders.

Section 10. The Illinois Income Tax Act is amended by adding Section 507LLL as follows:

(35 ILCS 5/507LLL new)

Sec. 507LLL. The 100 Club of Illinois Fund checkoff. For taxable years ending on or after December 31, 2022, the

Department must print on its standard individual income tax form a provision (i) indicating that if the taxpayer wishes to contribute to the 100 Club of Illinois Fund, he or she may do so by stating the amount of the contribution (not less than \$1) on the return and (ii) stating 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 does not apply to any amended return.

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