



## 100TH GENERAL ASSEMBLY

### State of Illinois

2017 and 2018

**HB4237**

by Rep. Jonathan Carroll - Michelle Mussman - Martin J. Moylan

#### SYNOPSIS AS INTRODUCED:

30 ILCS 105/5.886 new  
30 ILCS 105/6z-105 new  
35 ILCS 5/228 new  
55 ILCS 5/5-1005

from Ch. 34, par. 5-1005

Amends the Illinois Income Tax Act. Creates an income tax credit in an amount equal to the contributions made by the taxpayer to the Illinois Excellence Fund during the taxable year. Amends the State Finance Act. Creates the Illinois Excellence Fund. Provides that moneys in the Fund shall be used for exclusively public purposes, as specified under Section 170 of the Internal Revenue Code relating to charitable contributions and gifts. Amends the Counties Code. Provides that the county board may establish a fund in the county treasury for the purpose of accepting contributions for exclusively public purposes, as specified under Section 170 of the Internal Revenue Code relating to charitable contributions and gifts and may provide for a credit against the taxpayer's property tax liability in an amount equal to the amount of the contribution. Effective immediately.

LRB100 16850 HLH 31991 b

FISCAL NOTE ACT  
MAY APPLY

A BILL FOR

1 AN ACT concerning revenue.

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

4 Section 5. The State Finance Act is amended by adding  
5 Sections 5.886 and 6z-105 as follows:

6 (30 ILCS 105/5.886 new)

7 Sec. 5.886. The Illinois Excellence Fund.

8 (30 ILCS 105/6z-105 new)

9 Sec. 6z-105. The Illinois Excellence Fund; creation.

10 (a) The Illinois Excellence Fund is hereby created as a  
11 special fund in the State treasury. The Fund may accept  
12 contributions for exclusively public purposes, as specified  
13 under Section 170 of the Internal Revenue Code relating to  
14 charitable contributions and gifts. All moneys in the Fund  
15 shall be used for those public purposes, subject to  
16 appropriation by the General Assembly.

17 (b) The State Treasurer shall adopt any rules necessary or  
18 appropriate to administer the Fund, including rules allowing  
19 the public to make monetary contributions to the Fund and  
20 obtain a certification from the Treasurer for the credit  
21 allowed under Section 228 of the Illinois Income Tax Act. The  
22 Treasurer shall certify the contribution amount eligible for

1 credit within 45 days following receipt of the contribution.

2 Section 10. The Illinois Income Tax Act is amended by  
3 adding Section 228 as follows:

4 (35 ILCS 5/228 new)

5 Sec. 228. Contributions to the Illinois Excellence Fund.

6 (a) Any taxpayer who makes a contribution to the Illinois  
7 Excellence Fund is entitled to a credit against the taxes  
8 imposed under subsections (a) and (b) of Section 201 in an  
9 amount equal to 100% of the contributions made by the taxpayer  
10 to the Fund during the taxable year.

11 (b) For partners, shareholders of Subchapter S  
12 corporations, and owners of limited liability companies, if the  
13 liability company is treated as a partnership for the purposes  
14 of federal and State income taxation, there shall be allowed a  
15 credit under this Section to be determined in accordance with  
16 the determination of income and distributive share of income  
17 under Sections 702 and 704 and Subchapter S of the Internal  
18 Revenue Code.

19 (c) In no event shall a credit under this Section reduce a  
20 taxpayer's liability to less than zero. If the amount of credit  
21 exceeds the tax liability for the year, the excess may be  
22 carried forward and applied to the tax liability for the 5  
23 taxable years following the excess credit year. The tax credit  
24 shall be applied to the earliest year for which there is a tax

1 liability. If there are credits for more than one year that are  
2 available to offset liability, the earlier credit shall be  
3 applied first.

4 (d) This Section is exempt from the provisions of Section  
5 250.

6 Section 20. The Counties Code is amended by changing  
7 Section 5-1005 as follows:

8 (55 ILCS 5/5-1005) (from Ch. 34, par. 5-1005)

9 Sec. 5-1005. Powers. Each county shall have power:

10 1. To purchase and hold the real and personal estate  
11 necessary for the uses of the county, and to purchase and  
12 hold, for the benefit of the county, real estate sold by  
13 virtue of judicial proceedings in which the county is  
14 plaintiff.

15 2. To sell and convey or lease any real or personal  
16 estate owned by the county.

17 3. To make all contracts and do all other acts in  
18 relation to the property and concerns of the county  
19 necessary to the exercise of its corporate powers.

20 4. To take all necessary measures and institute  
21 proceedings to enforce all laws for the prevention of  
22 cruelty to animals.

23 5. To purchase and hold or lease real estate upon which  
24 may be erected and maintained buildings to be utilized for

1 purposes of agricultural experiments and to purchase, hold  
2 and use personal property for the care and maintenance of  
3 such real estate in connection with such experimental  
4 purposes.

5 6. To cause to be erected, or otherwise provided,  
6 suitable buildings for, and maintain a county hospital and  
7 necessary branch hospitals and/or a county sheltered care  
8 home or county nursing home for the care of such sick,  
9 chronically ill or infirm persons as may by law be proper  
10 charges upon the county, or upon other governmental units,  
11 and to provide for the management of the same. The county  
12 board may establish rates to be paid by persons seeking  
13 care and treatment in such hospital or home in accordance  
14 with their financial ability to meet such charges, either  
15 personally or through a hospital plan or hospital  
16 insurance, and the rates to be paid by governmental units,  
17 including the State, for the care of sick, chronically ill  
18 or infirm persons admitted therein upon the request of such  
19 governmental units. Any hospital maintained by a county  
20 under this Section is authorized to provide any service and  
21 enter into any contract or other arrangement not prohibited  
22 for a hospital that is licensed under the Hospital  
23 Licensing Act, incorporated under the General  
24 Not-For-Profit Corporation Act, and exempt from taxation  
25 under paragraph (3) of subsection (c) of Section 501 of the  
26 Internal Revenue Code.

1           7. To contribute such sums of money toward erecting,  
2 building, maintaining, and supporting any non-sectarian  
3 public hospital located within its limits as the county  
4 board of the county shall deem proper.

5           8. To purchase and hold real estate for the  
6 preservation of forests, prairies and other natural areas  
7 and to maintain and regulate the use thereof.

8           9. To purchase and hold real estate for the purpose of  
9 preserving historical spots in the county, to restore,  
10 maintain and regulate the use thereof and to donate any  
11 historical spot to the State.

12           10. To appropriate funds from the county treasury to be  
13 used in any manner to be determined by the board for the  
14 suppression, eradication and control of tuberculosis among  
15 domestic cattle in such county.

16           11. To take all necessary measures to prevent forest  
17 fires and encourage the maintenance and planting of trees  
18 and the preservation of forests.

19           12. To authorize the closing on Saturday mornings of  
20 all offices of all county officers at the county seat of  
21 each county, and to otherwise regulate and fix the days and  
22 the hours of opening and closing of such offices, except  
23 when the days and the hours of opening and closing of the  
24 office of any county officer are otherwise fixed by law;  
25 but the power herein conferred shall not apply to the  
26 office of State's Attorney and the offices of judges and

1 clerks of courts and, in counties of 500,000 or more  
2 population, the offices of county clerk.

3 13. To provide for the conservation, preservation and  
4 propagation of insectivorous birds through the expenditure  
5 of funds provided for such purpose.

6 14. To appropriate funds from the county treasury and  
7 expend the same for care and treatment of tuberculosis  
8 residents.

9 15. In counties having less than 1,000,000  
10 inhabitants, to take all necessary or proper steps for the  
11 extermination of mosquitoes, flies or other insects within  
12 the county.

13 16. To install an adequate system of accounts and  
14 financial records in the offices and divisions of the  
15 county, suitable to the needs of the office and in  
16 accordance with generally accepted principles of  
17 accounting for governmental bodies, which system may  
18 include such reports as the county board may determine.

19 17. To purchase and hold real estate for the  
20 construction and maintenance of motor vehicle parking  
21 facilities for persons using county buildings, but the  
22 purchase and use of such real estate shall not be for  
23 revenue producing purposes.

24 18. To acquire and hold title to real property located  
25 within the county, or partly within and partly outside the  
26 county by dedication, purchase, gift, legacy or lease, for

1 park and recreational purposes and to charge reasonable  
2 fees for the use of or admission to any such park or  
3 recreational area and to provide police protection for such  
4 park or recreational area. Personnel employed to provide  
5 such police protection shall be conservators of the peace  
6 within such park or recreational area and shall have power  
7 to make arrests on view of the offense or upon warrants for  
8 violation of any of the ordinances governing such park or  
9 recreational area or for any breach of the peace in the  
10 same manner as the police in municipalities organized and  
11 existing under the general laws of the State. All such real  
12 property outside the county shall be contiguous to the  
13 county and within the boundaries of the State of Illinois.

14 19. To appropriate funds from the county treasury to be  
15 used to provide supportive social services designed to  
16 prevent the unnecessary institutionalization of elderly  
17 residents, or, for operation of, and equipment for, senior  
18 citizen centers providing social services to elderly  
19 residents.

20 20. To appropriate funds from the county treasury and  
21 loan such funds to a county water commission created under  
22 the "Water Commission Act", approved June 30, 1984, as now  
23 or hereafter amended, in such amounts and upon such terms  
24 as the county may determine or the county and the  
25 commission may agree. The county shall not under any  
26 circumstances be obligated to make such loans. The county



1 shall not be required to charge interest on any such loans.

2 21. To appropriate and expend funds from the county  
3 treasury for economic development purposes, including the  
4 making of grants to any other governmental entity or  
5 commercial enterprise deemed necessary or desirable for  
6 the promotion of economic development in the county.

7 22. To lease space on a telecommunications tower to a  
8 public or private entity.

9 23. In counties having a population of 100,000 or less  
10 and a public building commission organized by the county  
11 seat of the county, to cause to be erected or otherwise  
12 provided, and to maintain or cause to be maintained,  
13 suitable facilities to house students pursuing a  
14 post-secondary education at an academic institution  
15 located within the county. The county may provide for the  
16 management of the facilities.

17 24. To establish a fund in the county treasury for the  
18 purpose of accepting contributions for exclusively public  
19 purposes, as specified under Section 170 of the Internal  
20 Revenue Code relating to charitable contributions and  
21 gifts. All moneys in the Fund shall be used for those  
22 public purposes. The county may provide for a credit  
23 against the taxpayer's property tax liability in an amount  
24 equal to the amount of the contribution.

25 All contracts for the purchase of coal under this Section  
26 shall be subject to the provisions of "An Act concerning the

1 use of Illinois mined coal in certain plants and institutions",  
2 filed July 13, 1937, as amended.

3 (Source: P.A. 95-197, eff. 8-16-07; 95-813, eff. 1-1-09;  
4 96-622, eff. 8-24-09.)

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