



100TH GENERAL ASSEMBLY

State of Illinois

2017 and 2018

HB5080

by Rep. Patricia R. Bellock

SYNOPSIS AS INTRODUCED:

35 ILCS 5/227 new

Amends the Illinois Income Tax Act. Creates a credit for taxpayers who, for at least 27 weeks during the taxable year, employ a disabled individual. Sets forth the amount of the credit based on the average number of hours per week that the disabled individual worked. Provides that the credit may not be carried forward or back and may not reduce the taxpayer's liability to less than zero. Requires the Department of Revenue, in cooperation with the Department of Human Services, to adopt rules concerning the credit, including criteria for designating an employee as a "disabled individual". Effective immediately.

LRB100 19067 HLH 34323 b

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 Illinois Income Tax Act is amended by adding
5 Section 227 as follows:

6 (35 ILCS 5/227 new)

7 Sec. 227. Credit for the employment of a disabled
8 individual.

9 (a) For taxable years that end on or after December 31,
10 2018 but on or before December 30, 2023, each taxpayer who, for
11 at least 27 weeks during the taxable year, employs a disabled
12 individual is entitled to a credit against the tax imposed
13 under subsection (a) and (b) of Section 201 in an amount equal
14 to:

15 (1) \$1,000 if the disabled individual worked an average
16 of at least 10 hours per week;

17 (2) \$1,500 if the disabled individual worked an average
18 of at least 20 hours per week; or

19 (3) \$3,000 if the disabled individual worked an average
20 of at least 40 hours per week.

21 (b) For partners, shareholders of Subchapter S
22 corporations, and owners of limited liability companies, if the
23 liability company is treated as a partnership for purposes of

1 federal and State income taxation, there shall be allowed a
2 credit under this Section to be determined in accordance with
3 the determination of income and distributive share of income
4 under Sections 702 and 704 and Subchapter S of the Internal
5 Revenue Code.

6 (c) The credit under this Section may not be carried
7 forward or back and may not reduce the taxpayer's liability to
8 less than zero.

9 (d) The Department, in cooperation with the Department of
10 Human Services, must adopt rules to administer this Section.
11 These rules must include, without limitation, criteria for
12 designating an employee as a "disabled individual".

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