



Sen. Andy Manar

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10000SB0489sam001

LRB100 05128 HLH 37653 a

1 AMENDMENT TO SENATE BILL 489

2 AMENDMENT NO. _____. Amend Senate Bill 489 by replacing
3 everything after the enacting clause with the following:

4 "Section 5. The Illinois Income Tax Act is amended by
5 adding Section 227 as follows:

6 (35 ILCS 5/227 new)

7 Sec. 227. Foster family home tax credit.

8 (a) For taxable years ending on or after December 31, 2018,
9 an individual who has a licensed foster family home with an
10 applicable foster care placement in Illinois is entitled to a
11 credit against the tax imposed by subsections (a) and (b) of
12 Section 201 in an amount equal to \$500.

13 (b) The credit shall not be awarded to a licensed foster
14 family home if any person living in the household:

15 (1) has had a foster care license revoked;

16 (2) has surrendered a foster care license for cause;

1 (3) has had a foster care license expire or surrendered
2 a foster care license while either an abuse or neglect
3 investigation or licensing investigation was pending or an
4 involuntary placement hold was placed on the home; or

5 (4) has had an indicated report of abuse or neglect.

6 (c) In no event shall a credit under this Section reduce a
7 taxpayer's liability to less than zero. If the amount of credit
8 exceeds the tax liability for the year, the excess may be
9 carried forward and applied to the tax liability for the 5
10 taxable years following the excess credit year. The tax credit
11 shall be applied to the earliest year for which there is a tax
12 liability. If there are credits for more than one year that are
13 available to offset liability, the earlier credit shall be
14 applied first.

15 (d) For purposes of this Section:

16 "Applicable foster care placement" means a foster care
17 placement in an Illinois-licensed foster family home under the
18 Child Care Act of 1969 for at least 6 months out of the year.

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