

HB2808



101ST GENERAL ASSEMBLY

State of Illinois

2019 and 2020

HB2808

by Rep. Mary Edly-Allen

SYNOPSIS AS INTRODUCED:

35 ILCS 5/225

Amends the Illinois Income Tax Act. Provides that the credit for instructional materials and supplies may not exceed \$500 (currently, \$250). Effective immediately.

LRB101 09620 HLH 54718 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 Illinois Income Tax Act is amended by
5 changing Section 225 as follows:

6 (35 ILCS 5/225)

7 Sec. 225. Credit for instructional materials and supplies.
8 For taxable years beginning on and after January 1, 2017, a
9 taxpayer shall be allowed a credit in the amount paid by the
10 taxpayer during the taxable year for instructional materials
11 and supplies with respect to classroom based instruction in a
12 qualified school, ~~or \$250, whichever is less~~, provided that the
13 taxpayer is a teacher, instructor, counselor, principal, or
14 aide in a qualified school for at least 900 hours during a
15 school year. The amount of the credit may not exceed (i) \$250
16 for taxable years prior to January 1, 2019 or (ii) \$500 for
17 taxable years beginning on or after January 1, 2019.

18 The credit may not be carried back and may not reduce the
19 taxpayer's liability to less than zero. If the amount of the
20 credit exceeds the tax liability for the year, the excess may
21 be carried forward and applied to the tax liability of the 5
22 taxable years following the excess credit year. The tax credit
23 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 a liability, the earlier credit shall be
3 applied first.

4 For purposes of this Section, the term "materials and
5 supplies" means amounts paid for instructional materials or
6 supplies that are designated for classroom use in any qualified
7 school. For purposes of this Section, the term "qualified
8 school" means a public school or non-public school located in
9 Illinois.

10 This Section is exempt from the provisions of Section 250.
11 (Source: P.A. 100-22, eff. 7-6-17.)

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