

# SB1162



## 101ST GENERAL ASSEMBLY

State of Illinois

2019 and 2020

SB1162

Introduced 2/5/2019, by Sen. Ram Villivalam

### SYNOPSIS AS INTRODUCED:

35 ILCS 5/229 new

Amends the Illinois Income Tax Act. Creates a credit in the amount of \$25 for individual taxpayers who vote in an election during the taxable year. Effective immediately.

LRB101 08034 HLH 53096 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 adding  
5 Section 229 as follows:

6 (35 ILCS 5/229 new)

7 Sec. 229. Tax credit for voting. For taxable years  
8 beginning on or after January 1, 2020, each individual taxpayer  
9 who votes in an election during the taxable year shall be  
10 allowed a credit against the tax imposed by subsections (a) and  
11 (b) of Section 201 of this Act in the amount of \$25.

12 In no event shall a credit under this Section reduce the  
13 taxpayer's liability to less than zero. If the amount of the  
14 credit exceeds the tax liability for the year, the excess may  
15 not be carried forward or back.

16 The State Board of Elections shall share information with  
17 the Department, upon request, for the sole purpose of verifying  
18 that taxpayers who claim the credit under this Section are  
19 eligible for the credit.

20 As used in this Section, "election" means either the  
21 general election or consolidated election, as described in the  
22 Election Code. "Election" does not include the general primary  
23 election or consolidated primary election.

1       This Section is exempt from the provisions of Section 250.

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