



## 100TH GENERAL ASSEMBLY

### State of Illinois

2017 and 2018

HB3250

by Rep. Christine Winger

#### SYNOPSIS AS INTRODUCED:

35 ILCS 5/224 new

Amends the Illinois Income Tax Act. Provides that each individual taxpayer is entitled to a credit in an amount equal to any adoption fees paid by the taxpayer during the taxable year in connection with the adoption of a cat or dog from a county animal control facility, a humane society, or an animal rescue organization, but not to exceed \$100 per taxpayer in any taxable year. Provides that the credit may not be claimed for more than 3 animals in a taxable year. Provides that the credit is exempt from the Act's automatic sunset provisions. Effective immediately.

LRB100 10323 HLH 20512 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 224 as follows:

6 (35 ILCS 5/224 new)

7 Sec. 224. Pet adoption credit.

8 (a) Subject to the limitations set forth in this Section,  
9 for taxable years beginning on or after January 1, 2017, each  
10 individual taxpayer is entitled to a credit against the tax  
11 imposed by subsections (a) and (b) of Section 201 in an amount  
12 equal to any adoption fees paid by the taxpayer during the  
13 taxable year in connection with the adoption of a cat or dog  
14 from a county animal control facility, a humane society, or an  
15 animal rescue organization. The credit under this Section may  
16 not be claimed for more than 3 animals in a taxable year and  
17 may not exceed \$100 per taxpayer in any taxable year.

18 (b) If the amount of the tax credit exceeds the taxpayer's  
19 tax liability for the year, the excess credit may be refunded  
20 to the taxpayer.

21 (c) This Section is exempt from the provisions of Section  
22 250.

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