

# HB4859



## 101ST GENERAL ASSEMBLY

### State of Illinois

2019 and 2020

**HB4859**

Introduced 2/18/2020, by Rep. Michael T. Marron

#### SYNOPSIS AS INTRODUCED:

35 ILCS 5/232 new

Amends the Illinois Income Tax Act. Creates an income tax credit in an amount equal to the expenses paid by a taxpayer for any aggressive medical treatment for a qualifying employee. Provides that the credit is limited to \$1,000 per employee in any taxable year and \$5,000 in credits in total in any taxable year.

LRB101 16928 HLH 66328 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 232 as follows:

6 (35 ILCS 5/232 new)

7 Sec. 232. Credit for medical treatment for qualifying  
8 employees.

9 (a) For taxable years ending on or after December 31, 2020,  
10 there shall be allowed a credit against the tax imposed by  
11 subsections (a) and (b) of Section 201 of this Act in an amount  
12 equal to the expenses paid by a taxpayer for any aggressive  
13 medical treatment for a qualifying employee. The tax credit  
14 under this subsection may be claimed for the taxable year in  
15 which the taxpayer paid for the aggressive medical treatment on  
16 behalf of the qualifying employee. The taxpayer may not claim  
17 more than \$1,000 in credits under this Section per employee in  
18 any taxable year, nor may the taxpayer claim more than \$5,000  
19 in credits under this Section in total in any taxable year.

20 (b) In no event shall a credit under this Section reduce a  
21 taxpayer's liability to less than zero. If the amount of the  
22 credit exceeds the tax liability for the year, the excess may  
23 be carried forward and applied to the tax liability for the 5

1 taxable years immediately following the excess credit year. The  
2 tax credit shall be applied to the earliest year for which  
3 there is a tax liability. If there are credits for more than  
4 one year that are available to offset liability, the earlier  
5 credit shall be applied first.

6 (c) The Department of Labor, in collaboration with the  
7 Department of Revenue, may adopt rules to implement the  
8 provisions of this Section.

9 (d) As used in this Section:

10 "Aggressive medical treatment" means medical  
11 procedures or treatment that are not covered by allowed  
12 workers' compensation benefits under the Workers'  
13 Compensation Act.

14 "Qualifying employee" means a person who is employed by  
15 the taxpayer during the taxable year and is receiving or  
16 has received workers' compensation benefits, pursuant to  
17 the Workers' Compensation Act.

18 (e) This Section is exempt from the provisions of Section  
19 250.