

# HB4933



## 101ST GENERAL ASSEMBLY

State of Illinois

2019 and 2020

HB4933

Introduced 2/18/2020, by Rep. David A. Welter

### SYNOPSIS AS INTRODUCED:

35 ILCS 5/232 new

Amends the Illinois Income Tax Act. Creates a credit for costs associated with the adoption of a cat or dog. Provides that the credit may not exceed \$250 and may not be taken for more than 3 animals per taxpayer. Effective immediately.

LRB101 16914 HLH 66313 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. Pet adoption credit.

8 (a) For taxable years beginning on or after January 1,  
9 2020, there shall be allowed a credit against the tax imposed  
10 by subsections (a) and (b) of Section 201 of this Act in an  
11 amount equal to the expenses paid or incurred, not to exceed  
12 \$250 in any taxable year, by a taxpayer for costs associated  
13 with the adoption of a cat or dog from a pound, shelter, duly  
14 incorporated society for the prevention of cruelty to animals,  
15 humane society, dog, cat, or other protective or rescue  
16 association. The credit allowed under this Section shall be  
17 allowed for a maximum of 3 animals per taxpayer.

18 (b) In no event shall a credit under this Section reduce a  
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 for 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 liability, the earliest credit shall be  
3 applied first.

4 (c) The Department may adopt rules to administer this  
5 Section.

6 (d) This Section is exempt from the provisions of Section  
7 250.

8 Section 99. Effective date. This Act takes effect upon  
9 becoming law.