

# HB2386



## 102ND GENERAL ASSEMBLY

State of Illinois

2021 and 2022

HB2386

Introduced 2/17/2021, by Rep. Dave Vella

### SYNOPSIS AS INTRODUCED:

35 ILCS 5/232 new

Amends the Illinois Income Tax Act. Provides that each taxpayer business is entitled to an income tax credit in an amount equal to 100% of the costs incurred by the taxpayer in paying for screenings, treatments, and recommendations associated with individual employees' physical, mental, and emotional wellness. Effective immediately.

LRB102 12920 HLH 18263 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 adding Section 232 as follows:

6 (35 ILCS 5/232 new)

7 Sec. 232. Credit for expenses associated with employee  
8 wellness.

9 (a) For taxable years beginning on or after January 1,  
10 2022, each taxpayer business is entitled to a credit against  
11 the taxes imposed by subsections (a) and (b) of Section 201 in  
12 an amount equal to 100% of the costs incurred by the taxpayer  
13 in paying for screenings, treatments, and recommendations  
14 associated with individual employees' physical, mental, and  
15 emotional wellness.

16 (b) In no event shall a credit under this Section reduce  
17 the taxpayer's liability to less than zero. If the amount of  
18 the credit exceeds the tax liability for the year, the excess  
19 may be carried forward and applied to the tax liability of the  
20 5 taxable years following the excess credit year. The tax  
21 credit shall be applied to the earliest year for which there is  
22 a tax liability. If there are credits for more than one year  
23 that are available to offset a liability, the earlier credit

1 shall be applied first.

2 (c) For partners, shareholders of subchapter S  
3 corporations, and owners of limited liability companies, if  
4 the liability company is treated as a partnership for purposes  
5 of federal and State income taxation, there shall be allowed a  
6 credit under this Section to be determined in accordance with  
7 the determination of income and distributive share of income  
8 under Sections 702 and 704 and subchapter S of the Internal  
9 Revenue Code.

10 (d) This Section is exempt from the provisions of Section  
11 250.

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