



## 102ND GENERAL ASSEMBLY

### State of Illinois

2021 and 2022

**HB3194**

Introduced 2/19/2021, by Rep. Lindsey LaPointe

#### SYNOPSIS AS INTRODUCED:

35 ILCS 5/232 new

Amends the Illinois Income Tax Act. Creates a refundable income tax credit in the amount of \$1,000 for individual taxpayers who are employed as first responders or front line health care workers in the State during the taxable year. Effective immediately.

LRB102 10902 HLH 16232 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. First responder and health care worker credit.

8 (a) For taxable years beginning on or after January 1,  
9 2021 and beginning prior to January 1, 2022, each individual  
10 taxpayer who is employed as a first responder or front line  
11 health care worker in the State during the taxable year is  
12 entitled to a credit against the taxes imposed by subsections  
13 (a) and (b) of Section 201 in an amount equal to \$1,000. The  
14 Department may adopt rules to verify the taxpayer's  
15 employment.

16 (b) The credit under this Section may not reduce the  
17 taxpayer's liability to less than zero. If the amount of the  
18 credit or credits exceeds the taxpayer's liability, the excess  
19 may be refunded to the taxpayer.

20 (c) As used in this Section:

21 "First responder" means an individual employed as  
22 emergency medical services personnel, as defined in Section  
23 3.5 of the Emergency Medical Services (EMS) Systems Act, a law

1 enforcement officer, or a firefighter.

2 "Front line health care worker" means person employed as a  
3 physician, a physician assistant, an advanced practice  
4 registered nurse, a registered nurse, a licensed practical  
5 nurse, a physical, occupational, or respiratory therapist, or  
6 a medical laboratory technician.

7 (d) This Section is exempt from the provisions of Section  
8 250.

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