



102ND GENERAL ASSEMBLY

State of Illinois

2021 and 2022

HB4328

Introduced 1/5/2022, by Rep. Thomas M. Bennett and Will Guzzardi

SYNOPSIS AS INTRODUCED:

35 ILCS 5/232 new

Amends the Illinois Income Tax Act. Provides that each individual who serves as a volunteer firefighter or a volunteer EMS provider during the taxable year is entitled to a credit in an amount equal to \$500. Effective immediately.

LRB102 21979 HLH 31106 b

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. Volunteer firefighters and volunteer EMS
8 providers.

9 (a) For taxable years beginning on or after January 1,
10 2022, each individual who serves as a volunteer firefighter or
11 a volunteer EMS provider during the taxable year is entitled
12 to a credit against the taxes imposed by subsections (a) and
13 (b) of Section 201 in an amount equal to \$500.

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

23 (c) As used in this Section:

1 "Volunteer EMS provider" has the meaning given to that
2 term in Section 1-220 of the Illinois Vehicle Code.

3 "Volunteer firefighter" means a firefighter who does not
4 receive monetary compensation for his or her services to a
5 municipality, county, or fire protection district.

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.