



102ND GENERAL ASSEMBLY

State of Illinois

2021 and 2022

HB4346

Introduced 1/5/2022, by Rep. Amy Elik

SYNOPSIS AS INTRODUCED:

35 ILCS 5/232 new

Amends the Illinois Income Tax Act. Creates a tax credit for individual taxpayers who were members in good standing of a volunteer fire department for at least 6 months during the taxable year. Provides that the amount of the credit is \$1,000. Provides that the credit may not be carried forward or back and may not reduce the taxpayer's liability to less than zero. Exempts the credit from the Act's sunset requirements. Effective immediately.

LRB102 21957 HLH 31080 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. Tax credit for volunteer firefighters.

8 (a) For taxable years ending on or after December 31,
9 2022, each taxpayer who was a member in good standing of a
10 volunteer fire department for at least 6 months during the
11 taxable year is entitled to a credit against the tax imposed by
12 subsections (a) and (b) of Section 201 in the amount of \$1,000.

13 (b) The credit under this Section may not be carried
14 forward or back and may not reduce the taxpayer's liability to
15 less than zero.

16 (c) For the purposes of this Section, "volunteer
17 firefighter" means a firefighter who does not receive monetary
18 compensation for his or her services to a fire department or
19 fire protection district. Monetary compensation does not
20 include a monetary incentive awarded to a firefighter by the
21 board of trustees of a fire protection district under Section
22 6 of the Fire Protection Act.

23 (d) This Section is exempt from the provisions of Section

1 250.

2 Section 99. Effective date. This Act takes effect upon
3 becoming law.