



Sen. Laura M. Murphy

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10200SB1145sam001

LRB102 04961 HLH 36884 a

1 AMENDMENT TO SENATE BILL 1145

2 AMENDMENT NO. \_\_\_\_\_. Amend Senate Bill 1145 by replacing  
3 everything after the enacting clause with the following:

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. College tuition expense credit.

8 (a) For taxable years beginning on or after January 1,  
9 2023, a taxpayer who may claim one or more qualifying students  
10 as a dependent, or a taxpayer who is a qualifying student and  
11 is not claimed as a dependent by any other taxpayer, shall be  
12 allowed a credit against the tax imposed by subsections (a)  
13 and (b) of Section 201 in an amount equal to the lesser of: (1)  
14 the qualified tuition and fee expenses paid by the taxpayer  
15 during the taxable year on behalf of the qualifying student or  
16 students; or (2) the maximum credit amount.

1       (b) The maximum credit amount under this Section is:

2           (1) \$1,000 if the taxpayer's federal adjusted gross  
3       income is more than 6 times the federal poverty level but  
4       not more than 7 times the federal poverty level;

5           (2) \$750 if the taxpayer's federal adjusted gross  
6       income is more than 7 times the federal poverty level but  
7       not more than 9 times the federal poverty level; and

8           (3) \$500 if the taxpayer's federal adjusted gross  
9       income is more than 9 times the federal poverty level but  
10       not more than 11 times the federal poverty level.

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

20       (d) For the purpose of this Section:

21       "Federal poverty level" means the federal poverty  
22       guidelines updated periodically in the Federal Register by the  
23       United States Department of Health and Human Services,  
24       reported as of the last day of the taxable year for which the  
25       credit under this Section is claimed.

26       "Qualifying university" means any public university that

1 is physically located in the State and is eligible to  
2 participate in a student loan program administered by the  
3 United States Department of Education.

4 "Qualifying student" means an individual who (i) is a  
5 resident of the State, (ii) is under the age of 24 at the close  
6 of the school year for which a credit is sought, and (iii)  
7 during the school year for which a credit is sought, is a  
8 full-time student enrolled in a program at a qualifying  
9 university at which the student is enrolled.

10 "Qualified tuition and fee expense" means the amount  
11 incurred on behalf of a qualifying student for tuition, book  
12 fees, and lab fees at the qualifying university at which the  
13 student is enrolled.

14 (e) Notwithstanding any other provision of law, no  
15 taxpayer may claim a credit under this Section if the  
16 taxpayer's federal adjusted gross income for the taxable year  
17 is less than or equal to 6 times the federal poverty level or  
18 more than 11 times the federal poverty level.

19 (f) This Section is exempt from the provisions of Section  
20 250.

21 Section 99. Effective date. This Act takes effect upon  
22 becoming law."