



Sen. Christopher Belt

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10200SB1150sam008

LRB102 04951 HLH 38479 a

1 AMENDMENT TO SENATE BILL 1150

2 AMENDMENT NO. _____. Amend Senate Bill 1150, AS AMENDED,
3 by inserting Article 40 in its proper numeric sequence as
4 follows:

5 "Article 40. VOLUNTEER FIREFIGHTERS

6 Section 40-5. The Illinois Income Tax Act is amended by
7 adding Section 232 as follows:

8 (35 ILCS 5/232 new)

9 Sec. 232. Volunteer firefighters and volunteer EMS
10 providers.

11 (a) For taxable years beginning on or after January 1,
12 2023 and beginning prior to January 1, 2028, each individual
13 who (i) serves as a volunteer emergency worker, as defined in
14 this Section, for at least 9 months during the taxable year and
15 (ii) does not receive compensation for his or her services as a

1 volunteer emergency worker of more than \$10,000 for the
2 taxable year is entitled to a credit against the taxes imposed
3 by subsections (a) and (b) of Section 201 in an amount equal to
4 \$500.

5 (b) In no event shall a credit under this Section reduce a
6 taxpayer's liability to less than zero.

7 (c) As used in this Section:

8 "Volunteer emergency worker" means a person who serves as
9 a member of a fire department of a fire protection district,
10 municipality, or other unit of government on other than a
11 full-time career basis. "Volunteer emergency worker" also
12 means a person who serves on a volunteer basis on behalf of a
13 fire department or fire protection district and is licensed
14 under the Emergency Medical Services (EMS) Systems Act as an
15 Emergency Medical Responder (EMR) (First Responder), Emergency
16 Medical Technician (EMT), Emergency Medical
17 Technician-Intermediate (EMT-I), Advanced Emergency Medical
18 Responder (A-EMT), or Paramedic (EMT-P), or a volunteer
19 ambulance driver or attendant, and the person does not work in
20 one of these capacities for another fire department, fire
21 protection district, or governmental entity on a full-time
22 career basis."