

# SB3027



## 102ND GENERAL ASSEMBLY

State of Illinois

2021 and 2022

SB3027

Introduced 1/5/2022, by Sen. Christopher Belt

### SYNOPSIS AS INTRODUCED:

35 ILCS 5/232 new

Amends the Illinois Income Tax Act. Creates an income tax credit in an amount equal to \$500 for individuals who serve as volunteer emergency workers for or on behalf of a volunteer fire protection association. Effective immediately.

LRB102 22765 HLH 31911 b

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. Volunteer firefighters and volunteer EMS  
8 providers.

9 (a) For taxable years beginning on or after January 1,  
10 2023, each individual who serves as a volunteer emergency  
11 worker for, or on behalf of, a volunteer fire protection  
12 association for at least 9 months during the taxable year is  
13 entitled to a credit against the taxes imposed by subsections  
14 (a) and (b) of Section 201 in an amount equal to \$500.

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

1       (c) As used in this Section:

2       "Volunteer emergency worker" has the meaning given to that  
3 term in Section 3 of the Volunteer Emergency Worker Job  
4 Protection Act.

5       "Volunteer fire protection association" has the meaning  
6 given to that term in Section 2 of the Volunteer Fire  
7 Protection Association Act.

8       (d) This Section is exempt from the provisions of Section  
9 250.

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