

# HB2511



## 103RD GENERAL ASSEMBLY

State of Illinois

2023 and 2024

HB2511

Introduced 2/15/2023, by Rep. Jenn Ladisch Douglass

### SYNOPSIS AS INTRODUCED:

35 ILCS 5/234 new

Amends the Illinois Income Tax Act. Creates an income tax credit in the amount of \$250 for taxpayers who (i) adopt an animal from a no kill animal shelter and (ii) retain ownership of the animal for a period of 6 consecutive months during the taxable year. Effective immediately.

LRB103 27001 HLH 53368 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 234 as follows:

6 (35 ILCS 5/234 new)

7 Sec. 234. Pet adoption credit.

8 (a) For taxable years beginning on or after January 1,  
9 2023, a taxpayer who (i) adopts an animal from a no kill animal  
10 shelter and (ii) retains ownership of the animal for a period  
11 of 6 consecutive months during the taxable year is entitled to  
12 a credit against the tax imposed by subsections (a) and (b) of  
13 Section 201 in the amount of \$250. As used in this Section, "no  
14 kill animal shelter" means an animal shelter where fewer than  
15 10% of the animals received were euthanized in the previous  
16 calendar year.

17 (b) If the amount of the credit exceeds the tax liability  
18 for the year, the excess may be carried forward and applied to  
19 the tax liability of the 5 tax years following the excess  
20 credit year. The tax credit award shall be applied to the  
21 earliest year for which there is a tax liability. If there are  
22 credits from more than one tax year that are available to  
23 offset liability, the earlier credit shall be applied first.

1 In no event may a credit under this Section reduce the  
2 taxpayer's liability to less than zero.

3 (c) This Section is exempt from the provisions of Section  
4 250.

5 Section 99. Effective date. This Act takes effect upon  
6 becoming law.