

# HB2804



## 103RD GENERAL ASSEMBLY

State of Illinois

2023 and 2024

HB2804

Introduced 2/16/2023, by Rep. Dave Vella

### SYNOPSIS AS INTRODUCED:

35 ILCS 5/234 new

Amends the Illinois Income Tax Act. Creates a credit for taxpayers that install an electric vehicle charging station at a business location in the State during the taxable year and use a contractor that participates in an apprenticeship program for the installation. Effective immediately.

LRB103 27388 HLH 53760 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. Electric vehicle charging stations.

8 (a) For taxable years beginning on or after January 1,  
9 2024, each taxpayer that installs an electric vehicle charging  
10 station at a business location in the State during the taxable  
11 year and uses a contractor that participates in an  
12 apprenticeship program for the installation is entitled to a  
13 credit against the taxes imposed by subsections (a) and (b) of  
14 Section 201 in an amount equal to the amount spent by the  
15 taxpayer on the installation of the charging station.

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

1 shall be applied first.

2 (c) For partners of partnerships and shareholders of  
3 Subchapter S corporations, there shall be allowed a credit  
4 under this Section to be determined in accordance with the  
5 determination of income and distributive share of income under  
6 Sections 702 and 704 and Subchapter S of the Internal Revenue  
7 Code.

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.