



## 103RD GENERAL ASSEMBLY

### State of Illinois

2023 and 2024

HB5152

Introduced 2/9/2024, by Rep. Kelly M. Cassidy

#### SYNOPSIS AS INTRODUCED:

35 ILCS 5/241 new  
35 ILCS 5/242 new  
5 ILCS 100/5-45.55 new

Amends the Illinois Income Tax Act. Creates an income tax credit for each individual taxpayer who (i) is a healthcare provider who, for the purpose of providing lawful health care services in this State, permanently relocates during the taxable year to this State from a State with more restrictive abortion laws or more restrictive laws concerning access to other lawful health care, (ii) is a patient or the parent or guardian of a patient who, for the purpose of receiving those health care services in this State, permanently relocates during the taxable year to this State from a State with more restrictive abortion laws or more restrictive laws concerning the access to lawful health care, or (iii) is a qualified cohabitant of a person described in item (i) or (ii). Provides that the credit is in the amount of \$500. Creates an income tax credit in the amount of \$500 for taxpayers who are public school teachers or qualifying cohabitants of public school teachers who permanently relocate to the State from any other State as a result of content-based restrictions on educational materials imposed by the taxpayer's state of origin. Effective immediately.

LRB103 35168 HLH 67890 b

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 Sections 241 and 242 as follows:

6 (35 ILCS 5/241 new)

7 Sec. 241. Credit for reproductive or gender affirming  
8 care.

9 (a) For taxable years ending on or after December 31, 2024  
10 and ending before December 31, 2034, each individual taxpayer  
11 who (i) is a healthcare provider who, for the purpose of  
12 providing lawful health care in this State, permanently  
13 relocates during the taxable year to this State from a State  
14 with more restrictive abortion laws or more restrictive laws  
15 concerning access to other lawful health care, (ii) is a  
16 patient or the parent or guardian of a patient who, for the  
17 purpose of receiving lawful health care in this State,  
18 permanently relocates during the taxable year to this State  
19 from a State with more restrictive abortion laws or more  
20 restrictive laws concerning the access to other lawful health  
21 care, or (iii) is a qualified cohabitant of a person described  
22 in item (i) or (ii) is entitled to a credit against the taxes  
23 imposed by subsections (a) and (b) of Section 201 in the amount

1 of \$500. The Department may adopt rules concerning  
2 verification of the taxpayer's eligibility for the credit  
3 under this Section, including a requirement that the taxpayer  
4 shall submit an affidavit detailing his or her eligibility for  
5 the credit.

6 (b) In no event shall a credit under this Section reduce  
7 the taxpayer's liability to less than zero. If the amount of  
8 the credit exceeds the tax liability for the year, the excess  
9 may be refunded to the taxpayer.

10 (c) As used in this Section:

11 "Healthcare provider" means a person who is:

12 (1) a physician licensed to practice medicine in all  
13 of its branches;

14 (2) an advanced practice registered nurse;

15 (3) a registered professional nurse;

16 (4) a licensed practical nurse;

17 (5) a physician assistant;

18 (6) a certified nurse midwife;

19 (7) a clinical psychologist;

20 (8) a social worker;

21 (9) a licensed marriage and family therapist;

22 (10) a professional counselor or clinical professional  
23 counselor;

24 (11) a genetic counselor; or

25 (12) a registered surgical assistant or registered  
26 surgical technologist.

1       "Lawful health care" has the meaning given to that term in  
2 the Lawful Health Care Activity Act.

3       "Qualified cohabitant" means a person who cohabits with  
4 the taxpayer on a resident, continuing conjugal basis.

5           (35 ILCS 5/242 new)

6       Sec. 242. Credit for educators.

7       (a) For taxable years ending on or after December 31, 2024  
8 and ending before December 31, 2034, each individual taxpayer  
9 who (i) is a public school teacher who permanently relocates  
10 during the taxable year to this State from any other State as a  
11 result of content-based restrictions on educational materials  
12 imposed by the taxpayer's state of origin or (ii) is a  
13 qualified cohabitant of a public school teacher described in  
14 item (i) is entitled to a credit against the taxes imposed by  
15 subsections (a) and (b) of Section 201 in the amount of \$500.  
16 The Department may adopt rules concerning verification of the  
17 taxpayer's eligibility for the credit under this Section,  
18 including a requirement that the taxpayer shall submit an  
19 affidavit detailing his or her eligibility for the credit.

20       (b) In no event shall a credit under this Section reduce  
21 the taxpayer's liability to less than zero. If the amount of  
22 the credit exceeds the tax liability for the year, the excess  
23 may be refunded to the taxpayer.

24       (c) As used in this Section, "qualified cohabitant" means  
25 a person who cohabits with the taxpayer on a resident,

1 continuing conjugal basis.

2 Section 10. The Illinois Administrative Procedure Act is  
3 amended by adding Section 5-45.55 as follows:

4 (5 ILCS 100/5-45.55 new)

5 Sec. 5-45.55. Emergency rulemaking. To provide for the  
6 expeditious and timely implementation of this amendatory Act  
7 of the 103rd General Assembly, emergency rules implementing  
8 this amendatory Act of the 103rd General Assembly may be  
9 adopted in accordance with Section 5-45 by the Department of  
10 Revenue. The adoption of emergency rules authorized by Section  
11 5-45 and this Section is deemed to be necessary for the public  
12 interest, safety, and welfare.

13 This Section is repealed one year after the effective date  
14 of this amendatory Act of the 103rd General Assembly.

15 Section 99. Effective date. This Act takes effect upon  
16 becoming law.