

SB1396



103RD GENERAL ASSEMBLY

State of Illinois

2023 and 2024

SB1396

Introduced 2/6/2023, by Sen. Michael W. Halpin

SYNOPSIS AS INTRODUCED:

20 ILCS 2505/2505-810 new

Amends the Department of Revenue Law of the Civil Administrative Code of Illinois. Provides that, for taxable years beginning on or after January 1, 2024, the Department of Revenue shall provide State income tax preparation services free of charge to individual taxpayers whose federal adjusted gross income for the previous taxable year does not exceed 200% of the federal poverty guidelines. Provides that each individual income tax return under the Illinois Income Tax Act shall contain an appropriate space in which qualified taxpayers may request those income tax preparation services for the next taxable year. Effective immediately.

LRB103 28552 HLH 54933 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 Department of Revenue Law of the Civil
5 Administrative Code of Illinois is amended by adding Section
6 2505-810 as follows:

7 (20 ILCS 2505/2505-810 new)

8 Sec. 2505-810. Tax preparation. Notwithstanding any other
9 provision of law, for taxable years beginning on or after
10 January 1, 2024, the Department of Revenue shall provide State
11 income tax preparation services free of charge to individual
12 taxpayers whose federal adjusted gross income for the previous
13 taxable year does not exceed 200% of the federal poverty
14 guidelines updated periodically in the Federal Register by the
15 U.S. Department of Health and Human Services under the
16 authority of 42 U.S.C. 9902(2). For taxable years beginning on
17 or after January 1, 2023, each individual income tax return
18 under the Illinois Income Tax Act shall contain an appropriate
19 space in which qualified taxpayers may request those income
20 tax preparation services for the next taxable year.

21 Section 99. Effective date. This Act takes effect upon
22 becoming law.