



103RD GENERAL ASSEMBLY

State of Illinois

2023 and 2024

SB1496

Introduced 2/7/2023, by Sen. Javier L. Cervantes

SYNOPSIS AS INTRODUCED:

35 ILCS 5/240 new

Amends the Illinois Income Tax Act. Provides that an individual taxpayer who (i) provides behind-the-wheel commercial driving instruction for at least 160 hours during the taxable year to an individual who holds a commercial learner's permit, (ii) accepts no compensation for the instruction, and (iii) holds a valid commercial driver's license in this State during the period of the instruction and has at least 6 months of commercial driving experience as of the first day that the taxpayer provides instruction is entitled to an income tax credit in an amount equal to \$11,500 for each person who receives at least 160 hours of instruction from the taxpayer during the taxable year. Provides that the credit may not be carried forward or back, may not be refunded to the taxpayer, and may not reduce the taxpayer's liability to less than zero. Effective immediately.

LRB103 27087 HLH 53455 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 Section 240 as follows:

6 (35 ILCS 5/240 new)

7 Sec. 240. Commercial driving apprentice credit.

8 (a) For taxable years beginning on or after January 1,
9 2024, each individual taxpayer who meets all of the following
10 criteria is entitled to a credit against the taxes imposed by
11 subsections (a) and (b) of Section 201:

12 (1) the taxpayer provides behind-the-wheel commercial
13 driving instruction for at least 160 hours during the
14 taxable year to an individual who holds a commercial
15 learner's permit;

16 (2) the taxpayer accepts no compensation for the
17 instruction; and

18 (3) the taxpayer holds a valid commercial driver's
19 license in this State during the period of the instruction
20 and has at least 6 months of commercial driving experience
21 as of the first day that the taxpayer provides
22 instruction.

23 (b) The credit shall be in the amount of \$11,500,

1 multiplied by the number of individuals described in paragraph
2 (1) of subsection (a) who receive at least 160 hours of
3 commercial driving instruction from the taxpayer during the
4 taxable year.

5 (c) The credit may not be carried forward or back, may not
6 be refunded to the taxpayer, and may not reduce the taxpayer's
7 liability to less than zero.

8 (d) The Department may adopt any rules necessary to
9 implement and administer the tax credit created by this
10 Section.

11 (e) This Section is exempt from the provisions of Section
12 250.

13 Section 99. Effective date. This Act takes effect upon
14 becoming law.