

1 AN ACT concerning taxes.

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 changing Section 204 as follows:

6 (35 ILCS 5/204) (from Ch. 120, par. 2-204)

7 Sec. 204. Standard Exemption.

8 (a) Allowance of exemption. In computing net income
9 under this Act, there shall be allowed as an exemption the
10 sum of the amounts determined under subsections (b), (c),
11 ~~(c-5)~~, and (d), multiplied by a fraction the numerator of
12 which is the amount of the taxpayer's base income allocable
13 to this State for the taxable year and the denominator of
14 which is the taxpayer's total base income for the taxable
15 year.

16 (b) Basic amount. For the purpose of subsection (a) of
17 this Section, except as provided by subsection (a) of Section
18 205 and in this subsection, each taxpayer shall be allowed a
19 basic amount of \$1000, except that for individuals the basic
20 amount shall be:

21 (1) for taxable years ending on or after December
22 31, 1998 and prior to December 31, 1999, \$1,300;

23 (2) for taxable years ending on or after December
24 31, 1999 and prior to December 31, 2000, \$1,650;

25 (3) for taxable years ending on or after December
26 31, 2000, \$2,000.

27 For taxable years ending on or after December 31, 1992, a
28 taxpayer whose Illinois base income exceeds the basic amount
29 and who is claimed as a dependent on another person's tax
30 return under the Internal Revenue Code of 1986 shall not be
31 allowed any basic amount under this subsection.

1 (c) Additional amount for individuals. In the case of an
2 individual taxpayer, there shall be allowed for the purpose
3 of subsection (a), in addition to the basic amount provided
4 by subsection (b), an additional exemption equal to the basic
5 amount for each exemption in excess of one allowable to such
6 individual taxpayer for the taxable year under Section 151 of
7 the Internal Revenue Code.

8 (c-5) Additional exemption for dependents. For taxable
9 years ending on or after December 31, 2003, in the case of an
10 individual taxpayer, there shall be allowed for the purpose
11 of subsection (a), in addition to the basic amount provided
12 by subsection (b) and the additional amount provided by
13 subsection (c), an additional exemption for dependents equal
14 to the basic amount for each exemption allowable to such
15 individual taxpayer for the taxable year under subsection (c)
16 of Section 151 of the Internal Revenue Code.

17 (d) Additional exemptions for an individual taxpayer and
18 his or her spouse. In the case of an individual taxpayer and
19 his or her spouse, he or she shall each be allowed additional
20 exemptions as follows:

21 (1) Additional exemption for taxpayer or spouse 65
22 years of age or older.

23 (A) For taxpayer. An additional exemption of
24 \$1,000 for the taxpayer if he or she has attained
25 the age of 65 before the end of the taxable year.

26 (B) For spouse when a joint return is not
27 filed. An additional exemption of \$1,000 for the
28 spouse of the taxpayer if a joint return is not made
29 by the taxpayer and his spouse, and if the spouse
30 has attained the age of 65 before the end of such
31 taxable year, and, for the calendar year in which
32 the taxable year of the taxpayer begins, has no
33 gross income and is not the dependent of another
34 taxpayer.

1 (2) Additional exemption for blindness of taxpayer
2 or spouse.

3 (A) For taxpayer. An additional exemption of
4 \$1,000 for the taxpayer if he or she is blind at the
5 end of the taxable year.

6 (B) For spouse when a joint return is not
7 filed. An additional exemption of \$1,000 for the
8 spouse of the taxpayer if a separate return is made
9 by the taxpayer, and if the spouse is blind and, for
10 the calendar year in which the taxable year of the
11 taxpayer begins, has no gross income and is not the
12 dependent of another taxpayer. For purposes of this
13 paragraph, the determination of whether the spouse
14 is blind shall be made as of the end of the taxable
15 year of the taxpayer; except that if the spouse dies
16 during such taxable year such determination shall be
17 made as of the time of such death.

18 (C) Blindness defined. For purposes of this
19 subsection, an individual is blind only if his or
20 her central visual acuity does not exceed 20/200 in
21 the better eye with correcting lenses, or if his or
22 her visual acuity is greater than 20/200 but is
23 accompanied by a limitation in the fields of vision
24 such that the widest diameter of the visual fields
25 subtends an angle no greater than 20 degrees.

26 (e) Cross reference. See Article 3 for the manner of
27 determining base income allocable to this State.

28 (f) Application of Section 250. Section 250 does not
29 apply to the amendments to this Section made by Public Act
30 90-613.

31 (Source: P.A. 90-613, eff. 7-9-98; 91-357, eff. 7-29-99.)