

1 AN ACT in relation to persons in military service.

2 Be it enacted by the People of the State of Illinois,
3 represented in the General Assembly:

4 Section 5. The Military Code of Illinois is amended by
5 adding Section 100.5 as follows:

6 (20 ILCS 1805/100.5 new)

7 Sec. 100.5 Illinois National Guard; Soldiers' and
8 Sailors' Civil Relief Act of 1940.

9 (a) Notwithstanding any other provision of law, a person
10 who is a member of the Illinois National Guard and who is on
11 active duty shall be accorded all of the relief and benefits
12 under the laws of this State that are accorded to federal
13 military personnel on active duty under the Soldiers' and
14 Sailors' Civil Relief Act of 1940, as now or hereafter
15 amended, if the person on active duty provides written notice
16 of his or her active duty in the same manner that notice is
17 provided under the Soldiers' and Sailors' Civil Relief Act of
18 1940.

19 (b) Notwithstanding any other provision of law, a person
20 who is a member of the federal military and who is on active
21 duty shall be accorded all of the relief and benefits under
22 the laws of this State that are accorded to the person under
23 the Soldiers' and Sailors' Civil Relief Act of 1940, as now
24 or hereafter amended, if the person on active duty provides
25 notice of his or her active duty under the Soldiers' and
26 Sailors' Civil Relief Act of 1940.

27 (c) A person who has provided notice under subsection
28 (a) or (b) shall, within 30 days after the termination of his
29 or her active duty, provide written notice of the termination
30 of his or her active duty to the person to whom notice was
31 provided under subsection (a) or (b).

1 (d) For purposes of this Section, the term "active duty"
2 means: (i) when used in reference to the Illinois National
3 Guard, a period of active duty in excess of 30 consecutive
4 days pursuant to orders of the Governor, whether or not for
5 training, either under Title 32 of the United States Code or
6 under State Active Duty pursuant to the laws of this State;
7 and (ii) when used in reference to federal military
8 personnel, the same thing as "military service" as defined in
9 subsection (1) of Section 511 of the Soldiers' and Sailors'
10 Civil Relief Act of 1940.

11 (Source: Laws 1963, p. 152.)

12 Section 10. The Illinois Income Tax Act is amended by
13 adding Section 213 as follows:

14 (35 ILCS 5/213 new)

15 Sec. 213. Armed service support credit.

16 (a) Intent. The armed service support credit authorized
17 by this Section is to compensate the homeland spouse of a
18 serviceperson called up to active duty for the time and
19 effort needed to deal with the absent spouse's interests
20 while the absent spouse is away on active duty.

21 (b) Credit. For taxable years ending on or after
22 December 31, 2003, each taxpayer is entitled to a credit
23 against the tax imposed by subsections (a) and (b) of Section
24 201 in the amount of \$1,000 per taxable year if, at any time
25 during the taxable year, the taxpayer's spouse served on
26 active duty in the Illinois National Guard or a reserve
27 component of the armed forces of the United States.

28 (c) Carryforward. If the amount of the credit exceeds
29 the tax liability for the year, the excess may be carried
30 forward and applied to the tax liability of the 10 taxable
31 years following the excess credit year. The credit shall be
32 applied to the earliest year for which there is a tax

1 liability. If there are credits from more than one tax year
2 that are available to offset a liability, the earlier credit
3 shall be applied first.

4 (d) Sunset exemption. This Section is exempt from the
5 provisions of Section 250.

6 Section 99. Effective date. This Act takes effect upon
7 becoming law.