



93RD GENERAL ASSEMBLY
State of Illinois
2003 and 2004

Introduced 02/09/04, by Richard P. Myers - William B. Black -
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SYNOPSIS AS INTRODUCED:

35 ILCS 5/216 new

Amends the Illinois Income Tax Act. Provides that, for taxable years ending on or after December 31, 2004, each taxpayer is entitled to an income tax credit in the amount of \$1,000 per taxable year if, at any time during the taxable year, the taxpayer's spouse served on active duty in the Illinois National Guard or a reserve component of the armed forces of the United States. Allows the credit to be carried forward for 10 years and exempts the credit from the sunset provisions of the Act. Effective immediately.

LRB093 18347 SJM 44053 b

FISCAL NOTE ACT
MAY APPLY

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 adding
5 Section 216 as follows:

6 (35 ILCS 5/216 new)

7 Sec. 216. Armed service support credit.

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

13 (b) Credit. For taxable years ending on or after December
14 31, 2004, each taxpayer is entitled to a credit against the tax
15 imposed by subsections (a) and (b) of Section 201 in the amount
16 of \$1,000 per taxable year if, at any time during the taxable
17 year, the taxpayer's spouse served on active duty in the
18 Illinois National Guard or a reserve component of the armed
19 forces of the United States.

20 (c) Carryforward. If the amount of the credit exceeds the
21 tax liability for the year, the excess may be carried forward
22 and applied to the tax liability of the 10 taxable years
23 following the excess credit year. The credit shall be applied
24 to the earliest year for which there is a tax liability. If
25 there are credits from more than one tax year that are
26 available to offset a liability, the earlier credit shall be
27 applied first.

28 (d) Sunset exemption. This Section is exempt from the
29 provisions of Section 250.

30 Section 99. Effective date. This Act takes effect upon
31 becoming law.