



**94TH GENERAL ASSEMBLY**  
**State of Illinois**  
**2005 and 2006**  
**HB0652**

Introduced 1/28/2005, by Rep. Jack D. Franks

**SYNOPSIS AS INTRODUCED:**

35 ILCS 5/216 new

Amends the Illinois Income Tax Act. Provides, for 5 taxable years, for an income tax credit for the purchase of an alternative fueled vehicle during the taxable year in the amount of \$1,000 per vehicle purchased. Provides that the credit may not reduce the taxpayer's liability to less than zero but may be carried forward for 5 years. Effective immediately.

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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. Alternative fueled vehicle credit.

8 (a) For taxable years ending on or after December 31, 2005  
9 and ending on or before December 30, 2010, each taxpayer that  
10 purchases in this State an alternative fueled vehicle during  
11 the taxable year is entitled to a credit against the tax  
12 imposed by subsections (a) and (b) of Section 201 in the amount  
13 of \$1,000 per alternative fueled vehicle purchased. The tax  
14 credit may not reduce the taxpayer's liability to less than  
15 zero.

16 (b) If the amount of the credit exceeds the tax liability  
17 for the year, the excess may be carried forward and applied to  
18 the tax liability of the 5 taxable years following the excess  
19 credit year. The credit shall be applied to the earliest year  
20 for which there is a tax liability. If there are credits from  
21 more than one tax year that are available to offset a  
22 liability, the earlier credit shall be applied first.

23 (c) As used in this Section, "alternative fueled vehicle"  
24 has the same definition as it does in United States Code, Title  
25 42, Chapter 134, Section 13211.

26 Section 99. Effective date. This Act takes effect upon  
27 becoming law.