



## 94TH GENERAL ASSEMBLY

### State of Illinois

2005 and 2006

**HB3861**

Introduced 2/25/2005, by Rep. Eileen Lyons - Michael Tryon - Michael P. McAuliffe - Roger L. Eddy - Sidney H. Mathias, et al.

#### 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, 2005, 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.

LRB094 04086 BDD 34106 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, 2005, 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.