



95TH GENERAL ASSEMBLY

State of Illinois

2007 and 2008

HB3417

Introduced 2/27/2007, by Rep. Ron Stephens

SYNOPSIS AS INTRODUCED:

10 ILCS 5/22-20 new
35 ILCS 5/218 new
30 ILCS 805/8.31 new

Amends the Election Code and the Illinois Income Tax Act. Creates a tax credit, for taxable years ending on or after December 31, 2008 and on or before December 30, 2013, for individual taxpayers who, during the taxable year, vote in a general primary or general election. Provides that the amount of the credit is \$50. Provides that the credit may not be carried forward or back and may not reduce the taxpayer's liability to less than zero. Requires each election authority must mail, to each person who voted in a general primary or general election in the previous year for verification of eligibility for the tax credit. Amends the State Mandates Act to require implementation without reimbursement.

LRB095 09361 BDD 29556 b

FISCAL NOTE ACT
MAY APPLY

STATE MANDATES
ACT MAY REQUIRE
REIMBURSEMENT

1 AN ACT concerning revenue.

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

4 Section 5. The Election Code is amended by adding Section
5 22-20 as follows:

6 (10 ILCS 5/22-20 new)

7 Sec. 22-20. Mailing of tax credit certificates. On or
8 before February 15 of each year, each election authority must
9 mail, to each person who voted in a general primary or general
10 election in the previous year, a tax credit certificate for the
11 purposes of the credit set forth under Section 218 of the
12 Illinois Income Tax Act. The certificate must be in the form
13 and manner required by the Department of Revenue, in
14 cooperation with the State Board of Elections.

15 Section 10. The Illinois Income Tax Act is amended by
16 adding Section 218 as follows:

17 (35 ILCS 5/218 new)

18 Sec. 218. Credit for voting.

19 (a) For taxable years ending on or after December 31, 2008
20 and on or before December 30, 2013, each individual taxpayer
21 who, during the taxable year, voted in a general primary or

1 general election is entitled to a credit against the tax
2 imposed under subsections (a) and (b) of Section 201 in an
3 amount equal of \$50.

4 (b) To receive the credit under this Section, the taxpayer
5 must submit with his or her tax return the tax credit
6 certificate received from the election authority under Section
7 22-20 of the Election Code. The Department, in cooperation with
8 the State Board of Elections, must adopt rules for the
9 administration of this Section, including the form of the tax
10 credit certificate.

11 (c) The credit under this Section may not be carried
12 forward or back and may not reduce the taxpayer's liability to
13 less than zero.

14 Section 90. The State Mandates Act is amended by adding
15 Section 8.31 as follows:

16 (30 ILCS 805/8.31 new)

17 Sec. 8.31. Exempt mandate. Notwithstanding Sections 6 and 8
18 of this Act, no reimbursement by the State is required for the
19 implementation of any mandate created by this amendatory Act of
20 the 95th General Assembly.