



95TH GENERAL ASSEMBLY

State of Illinois

2007 and 2008

HB5541

by Rep. Rich Brauer

SYNOPSIS AS INTRODUCED:

35 ILCS 5/218 new

Amends the Illinois Income Tax Act. Provides that for taxable years ending on or after December 31, 2008, each taxpayer who was a volunteer emergency medical worker during the entire taxable year is entitled to an income tax credit. Provides that the credit may not exceed \$500 or the amount of the taxpayer's liability under this Act, whichever is less. Prohibits the carry forward of an excess tax credit to a succeeding year's tax liability. Exempts the provisions from the sunset requirements. Effective July 1, 2008.

LRB095 15353 BDD 41341 b

FISCAL NOTE ACT
MAY APPLY

A BILL FOR

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 218 as follows:

6 (35 ILCS 5/218 new)

7 Sec. 218. Tax credit for volunteer emergency medical
8 workers.

9 (a) For taxable years ending on or after December 31, 2008,
10 each taxpayer who was a volunteer emergency medical worker
11 during the entire taxable year is entitled to a credit against
12 the tax imposed by subsections (a) and (b) of Section 201. The
13 credit allowed under this Section may not exceed \$500 or the
14 amount of the taxpayer's liability under this Act, whichever is
15 less.

16 (b) If the amount of the credit exceeds the taxpayer's
17 liability under this Act for the year, then the excess may not
18 be carried forward to apply to the taxpayer's liability for the
19 succeeding year.

20 (c) For the purposes of this Section, "volunteer emergency
21 medical worker" means a person who does not receive monetary
22 compensation for his or her services as a volunteer Emergency
23 Medical Technician (licensed as an EMT-B, EMT-I, or EMT-P under

1 the Emergency Medical Services (EMS) Systems Act), a volunteer
2 ambulance driver or attendant, or a volunteer "First
3 Responder", as defined in Section 3.60 of the Emergency Medical
4 Services (EMT) Systems Act, to a fire department, fire
5 protection district, or other governmental entity and who does
6 not work in one of these capacities for any other fire
7 department, fire protection district, or governmental entity
8 for monetary compensation.

9 (d) This Section is exempt from the provisions of Section
10 250.

11 Section 99. Effective date. This Act takes effect July 1,
12 2008.