



## 95TH GENERAL ASSEMBLY

### State of Illinois

2007 and 2008

HB5903

by Rep. Rosemary Mulligan - Elizabeth Coulson - Ronald A. Wait  
- Ruth Munson - Dennis M. Reboletti, et al.

#### SYNOPSIS AS INTRODUCED:

35 ILCS 5/218 new

Amends the Illinois Income Tax Act. Creates a tax credit for taxpayers who: (i) is allowed the federal Child and Dependent Care Credit; and (ii) is a member or spouse of a member of the Armed Forces of the United States, the Illinois National Guard, or any reserve component of the Armed Forces of the United States, who was deployed during the taxable year on active military duty outside the United States and its territories. Provides that the amount of the credit is the lesser of \$1,000 or the amount of the federal tax credit. Provides that the credit may not be carried forward or back and may not reduce the taxpayer's liability to less than zero. Effective immediately.

LRB095 19033 BDD 46008 b

FISCAL NOTE ACT  
MAY APPLY

A BILL FOR

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 Illinois Income Tax Act is amended by adding  
5 Section 218 as follows:

6 (35 ILCS 5/218 new)

7 Sec. 218. Veterans' child care credit.

8 (a) For taxable years ending on or after December 31, 2008  
9 and on or before December 30, 2013, an individual taxpayer is  
10 entitled to a credit against the tax imposed under subsections  
11 (a) and (b) of Section 201 if that taxpayer: (i) is allowed the  
12 federal Child and Dependent Care Credit under Section 21 of the  
13 Internal Revenue Code (26 U.S.C. 21); and (ii) is a member or  
14 spouse of a member of the Armed Forces of the United States,  
15 the Illinois National Guard, or any reserve component of the  
16 Armed Forces of the United States, who was deployed during the  
17 taxable year on active military duty outside the United States  
18 and its territories. The amount of the credit under this  
19 Section is an amount equal to the lesser of (i) \$1,000 or (ii)  
20 the amount of the federal tax credit.

21 (b) The credit under this Section may not be carried  
22 forward or back and may not reduce the taxpayer's liability to  
23 less than zero.

1           Section 99. Effective date. This Act takes effect upon  
2    becoming law.