



96TH GENERAL ASSEMBLY

State of Illinois

2009 and 2010

HB0414

Introduced 2/3/2009, by Rep. Dan Brady

SYNOPSIS AS INTRODUCED:

35 ILCS 5/218 new

Amends the Illinois Income Tax Act. Authorizes a credit to individual taxpayers of \$0.505 per mile of motor vehicle travel in the taxpayer's personal vehicle delivering meals as an unpaid volunteer as part of a non-profit nutritional program, but not to exceed \$500 per taxable year. Defines a "non-profit nutritional program". Provides that the credit may not reduce the taxpayer's liability to less than zero and may not be carried forward or back. Effective immediately.

LRB096 04445 RCE 14496 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. Credit for voluntary meal deliverers.

8 (a) For each taxable year ending on or after December 31,
9 2009, each individual taxpayer is entitled to a credit against
10 the tax imposed by subsections (a) and (b) of Section 201 of
11 this Act in an amount equal to \$0.505 per mile of motor vehicle
12 travel in the taxpayer's personal vehicle delivering meals as
13 an unpaid volunteer as part of a non-profit nutritional
14 program, but not to exceed \$500 per taxable year.

15 (b) For purposes of this Section, "non-profit nutritional
16 program" means a program that provides free or low cost meals
17 to members of an Illinois community and that is operated on a
18 non-profit basis.

19 (c) In no event shall a credit under this Section reduce
20 the taxpayer's liability to less than zero. If the amount of
21 the credit exceeds the tax liability for the year, the excess
22 may not be carried forward or carried back.

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