



96TH GENERAL ASSEMBLY

State of Illinois

2009 and 2010

HB2684

Introduced 2/24/2009, by Rep. Rosemary Mulligan

SYNOPSIS AS INTRODUCED:

35 ILCS 5/218 new

Amends the Illinois Income Tax Act. Authorizes a credit to taxpayers for expenditures by the taxpayer during the taxable year for the purpose of providing assistive devices and other accommodations for customers of the taxpayer who are disabled persons if the assistive devices and other accommodations are over and above the requirements under the federal Americans with Disabilities Act, but not more than \$500 per taxable year per business location. Provides that the credit may not reduce the taxpayer's liability to less than zero and may not be carried back or carried forward. Exempt from the Act's sunset provisions. Effective July 1, 2010.

LRB096 09915 RCE 20078 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 accommodations for disabled persons.

8 (a) For each taxable year ending on or after December 31,
9 2010, each taxpayer is entitled to a credit against the tax
10 imposed by subsections (a) and (b) of Section 201 of this Act
11 for expenditures by the taxpayer during the taxable year for
12 the purpose of providing assistive devices and other
13 accommodations for customers of the taxpayer who are disabled
14 persons if the assistive devices and other accommodations are
15 over and above the requirements under the federal Americans
16 with Disabilities Act, but not more than \$500 per taxable year
17 per business location. For partners, shareholders of
18 Subchapter S corporations, and owners of limited liability
19 companies, if the liability company is treated as a partnership
20 for purposes of federal and State income taxation, there shall
21 be allowed a credit under this Section to be determined in
22 accordance with the determination of income and distributive
23 share of income under Sections 702 and 704 and Subchapter S of

1 the Internal Revenue Code.

2 (b) In no event shall a credit under this Section reduce
3 the taxpayer's liability to less than zero. If the amount of
4 the credit exceeds the tax liability for the year, the excess
5 may not be carried carried back or carried forward.

6 (c) This Section is exempt from the provisions of Section
7 250.

8 Section 99. Effective date. This Act takes effect July 1,
9 2010.