

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 219 as follows:

6 (35 ILCS 5/219 new)

7 Sec. 219. Credit for the modification of residential
8 property to accommodate a disabled veteran. For each taxable
9 year beginning on or after January 1, 2011, each individual
10 taxpayer is entitled to a credit against the tax imposed by
11 subsections (a) and (b) of Section 201 of this Act in an amount
12 equal to the total amount of expenditures made by the taxpayer
13 during the taxable year for the purpose of modifying the
14 primary residence of a disabled veteran to accommodate that
15 veteran's disability. The amount of the credit may not exceed
16 \$1,000 in any taxable year. No taxpayer may claim a credit
17 under this Section in more than one taxable year. The
18 Department shall promulgate rules setting forth qualifications
19 for expenditures.

20 For the purposes of this Section, "disabled veteran" means
21 a person who has served in the armed forces of the United
22 States and whose disability is of such a nature that the
23 federal government has authorized payment for purchase or

1 construction of specially adapted housing as set forth in the
2 United States Code, Title 38, Chapter 21, Section 2101.
3 Eligibility for a credit under this Section must be established
4 by certification from the Illinois Department of Veterans'
5 Affairs.

6 In no event shall a credit under this Section reduce the
7 taxpayer's liability to less than zero. If the amount of the
8 credit exceeds the taxpayer's liability for the taxable year,
9 the excess credit may not be carried forward or back and shall
10 not be refunded to the taxpayer. This Section is exempt from
11 the provisions of Section 250.

12 Section 99. Effective date. This Act takes effect upon
13 becoming law.