

# HB3958



## 99TH GENERAL ASSEMBLY

### State of Illinois

2015 and 2016

HB3958

by Rep. Joe Sosnowski

#### SYNOPSIS AS INTRODUCED:

35 ILCS 5/224 new

Amends the Illinois Income Tax Act. Creates a credit for married persons in an amount equal to 3% of the federal adjusted gross income of the spouse with the lower federal adjusted gross income, but not to exceed \$480 per taxable year. Effective immediately.

LRB099 10371 HLH 30598 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 224 as follows:

6 (35 ILCS 5/224 new)

7 Sec. 224. Married persons credit.

8 (a) For taxable years beginning on or after January 1,  
9 2016, married persons filing a joint return may claim a credit  
10 against the tax imposed by subsections (a) and (b) of Section  
11 201 in an amount equal to 3% of the federal adjusted gross  
12 income of the spouse with the lower federal adjusted gross  
13 income, but not to exceed \$480 per taxable year.

14 (b) In no event shall a credit under this Section reduce  
15 the taxpayer's liability to less than zero. The credit may not  
16 be carried forward or back, but may be refunded to the  
17 taxpayer.

18 (c) This Section is exempt from the provisions of Section  
19 250.

20 Section 99. Effective date. This Act takes effect upon  
21 becoming law.