

1 AN ACT to amend the Illinois Income Tax Act by adding
2 Section 213.

3 Be it enacted by the People of the State of Illinois,
4 represented in the General Assembly:

5 Section 5. The Illinois Income Tax Act is amended by
6 adding Section 213 as follows:

7 (35 ILCS 5/213 new)

8 Sec. 213. Senior Citizen Unreimbursed Health Care Costs
9 Tax Credit. Beginning with taxable years ending on or after
10 December 31, 2001 and ending with taxable years ending on or
11 before December 31, 2010, an individual 65 years or older or
12 an individual who will become 65 during the calendar year in
13 which a claim is filed and whose annual household income is
14 below the minimum income level specified in Section 4 of the
15 Senior Citizens and Disabled Persons Property Tax Relief and
16 Pharmaceutical Assistance Act is entitled to a credit against
17 the tax imposed under this Act in an amount up to \$1,000 per
18 taxable year for unreimbursed health care costs. If a credit
19 allowed under this Section exceeds the tax liability of the
20 taxpayer, the taxpayer shall receive a refund for the amount
21 of the excess.

22 For purposes of this Section, "unreimbursed health care
23 costs" means those expenditures not covered and paid by
24 Medicare, Medicaid, or private insurance.

25 Section 99. Effective date. This Act takes effect upon
26 becoming law.