



103RD GENERAL ASSEMBLY

State of Illinois

2023 and 2024

HB5122

Introduced 2/8/2024, by Rep. Dan Ugaste - Amy L. Grant and Dave Severin

SYNOPSIS AS INTRODUCED:

35 ILCS 5/241 new

Amends the Illinois Income Tax Act. Creates an income tax credit in the amount of \$500 for a taxpayer who serves as a full-time police officer, firefighter, or rescue worker during the taxable year. Effective immediately.

LRB103 35898 HLH 65983 b

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
5 adding Section 241 as follows:

6 (35 ILCS 5/241 new)

7 Sec. 241. First responder tax credit.

8 (a) For taxable years beginning on or after January 1,
9 2024 and beginning prior to January 1, 2029, each individual
10 who serves as a full-time police officer, firefighter, or
11 rescue worker during the taxable year is entitled to a credit
12 against the taxes imposed by subsections (a) and (b) of
13 Section 201 in the amount of \$500.

14 (b) A credit under this Section may not reduce a
15 taxpayer's liability to less than zero. If the amount of the
16 credit exceeds the tax liability for the year, the excess may
17 be carried forward and applied to the tax liability of the 5
18 taxable years following the excess credit year. The tax credit
19 shall be applied to the earliest year for which there is a tax
20 liability. If there are credits for more than one year that are
21 available to offset the liability, the earlier credit shall be
22 applied first.

23 (c) The Department may adopt rules for the implementation

1 of the credit under this Section.

2 (d) As used in this Section:

3 "Firefighter" has the same meaning as "fireman" in
4 subsection (b) of Section 2 of the Line of Duty Compensation
5 Act.

6 "Police officer" has the same meaning as "law enforcement
7 officer" in subsection (a) of Section 2 of the Line of Duty
8 Compensation Act.

9 "Rescue worker" means a person who is licensed under the
10 Emergency Medical Services (EMS) Systems Act as an Emergency
11 Medical Responder (EMR) (First Responder), Emergency Medical
12 Technician (EMT), Emergency Medical Technician-Intermediate
13 (EMT-I), Advanced Emergency Medical Responder (A-EMT), or
14 Paramedic (EMT-P).

15 Section 99. Effective date. This Act takes effect upon
16 becoming law.