

1 AN ACT concerning taxes.

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 213 as follows:

6 (35 ILCS 5/213 new)

7 Sec. 213. Armed service support credit.

8 (a) Intent. The armed service support credit authorized
9 by this Section is to compensate the homeland spouse of a
10 serviceperson called up to active duty for the time and
11 effort needed to deal with the absent spouse's interests
12 while the absent spouse is away on active duty.

13 (b) Credit. For taxable years ending on or after
14 December 31, 2003, each taxpayer is entitled to a credit
15 against the tax imposed by subsections (a) and (b) of Section
16 201 in the amount of \$1,000 per taxable year if, at any time
17 during the taxable year, the taxpayer's spouse served on
18 active duty in the Illinois National Guard or a reserve
19 component of the armed forces of the United States.

20 (c) Carryforward. If the amount of the credit exceeds
21 the tax liability for the year, the excess may be carried
22 forward and applied to the tax liability of the 10 taxable
23 years following the excess credit year. The credit shall be
24 applied to the earliest year for which there is a tax
25 liability. If there are credits from more than one tax year
26 that are available to offset a liability, the earlier credit
27 shall be applied first.

28 (d) Sunset exemption. This Section is exempt from the
29 provisions of Section 250.

30 Section 99. Effective date. This Act takes effect upon

1 becoming law.