

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 serviceperson, the
10 family of a serviceperson, or both when a serviceperson is
11 activated for military service for the time and effort needed
12 to deal with the serviceperson's interests while the
13 serviceperson is away on active service.

14 (b) Credit. For taxable years ending on or after
15 December 31, 2003, each taxpayer is entitled to a credit
16 against the tax imposed by subsections (a) and (b) of Section
17 201 in the amount of \$1,000 per taxable year if the taxpayer
18 is a member of the Illinois National Guard or of a reserve
19 component of the armed forces of the United States and served
20 for at least 60 continuous days of active military service
21 during the taxable year pursuant to orders of either the
22 Governor or the President of the United States.

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

31 (d) Sunset exemption. This Section is exempt from the

1 provisions of Section 250.

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

3 becoming law.