



**94TH GENERAL ASSEMBLY**  
**State of Illinois**  
**2005 and 2006**  
**HB2516**

Introduced 2/17/2005, by Rep. Aaron Schock

**SYNOPSIS AS INTRODUCED:**

35 ILCS 5/216 new  
105 ILCS 5/10-22.20d new

Amends the School Code. Authorizes school districts to establish and implement tutorial programs whereby qualified, able noncertificated volunteers assist students with their studies and course work. Amends the Illinois Income Tax Act. Allows a \$500 income tax credit for individual taxpayers who volunteer for 100 or more hours during the taxable year with a volunteer tutorial program. Provides that the credit may not be carried forward or back and may not reduce the taxpayer's liability to less than zero. Effective immediately.

LRB094 08193 BDD 41502 b

FISCAL NOTE ACT  
MAY APPLY

1 AN ACT concerning schools.

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 216 as follows:

6 (35 ILCS 5/216 new)

7 Sec. 216. Credit for volunteer tutorial services. For  
8 taxable years ending on or after December 31, 2005, each  
9 individual taxpayer who volunteers for 100 or more hours during  
10 the taxable year with a volunteer tutorial program under  
11 Section 10-22.20d of the School Code is entitled to a credit  
12 against the tax imposed by subsections (a) and (b) of Section  
13 201 in the amount of \$500. The credit may not be carried  
14 forward or back. In no event shall a credit under this Section  
15 reduce the taxpayer's liability to less than zero.

16 Section 10. The School Code is amended by adding Section  
17 10-22.20d as follows:

18 (105 ILCS 5/10-22.20d new)

19 Sec. 10-22.20d. Volunteer tutorial programs. To establish  
20 and implement tutorial programs whereby qualified, able  
21 noncertificated volunteers assist students with their studies  
22 and course work.

23 The State Board of Education shall prescribe, by rule,  
24 criteria for determining qualifications of volunteers and the  
25 nature of specialized instruction for which, and the extent to  
26 which, volunteers may be used.

27 Section 99. Effective date. This Act takes effect upon  
28 becoming law.