



Sen. David Koehler

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LRB095 08883 DRJ 37060 a

1 AMENDMENT TO SENATE BILL 5

2 AMENDMENT NO. \_\_\_\_\_. Amend Senate Bill 5, AS AMENDED, with  
3 reference to page and line numbers of Senate Amendment No. 1,  
4 by replacing lines 21 through 24 on page 139 and lines 1  
5 through 3 on page 140 with the following:

6 "(b) If the tax otherwise due under subsection (a) of  
7 Section 50-301 of this Act with respect to the wages of any  
8 employee of the employer is \$7,500, the credit allowed in  
9 subsection (a) of this Section shall be computed without taking  
10 into account any wages paid to that employee or any  
11 expenditures for health care incurred with respect to that  
12 employee, and, in addition to the credit so computed, the  
13 employer shall be allowed a credit of \$7,500 with respect to  
14 that employee of the expenditures for health care incurred with  
15 respect to that employee exceed \$10,000.

16 (c) For purposes of determining whether total expenditures  
17 for health care for Illinois employees exceed 4% of the wages  
18 paid to Illinois employees for a taxable year, the wages paid

1 to and expenditures for health care for any Illinois employee  
2 with health care coverage provided by another employer of that  
3 employee, or with health care coverage as a dependent through  
4 another employer, shall be disregarded.".