

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 adding  
5 Section 218 as follows:

6 (35 ILCS 5/218 new)

7 Sec. 218. Elderly caregiver tax credit.

8 (a) For each tax year beginning on or after January 1,  
9 2010, an individual taxpayer who is an eligible elderly  
10 caregiver is entitled to a credit against tax imposed by  
11 subsections (a) and (b) of Section 201 in an amount equal to  
12 20% of the total amount expended for qualified caregiving  
13 expenses in the tax year for which the credit is claimed. The  
14 amount of the credit may not exceed \$300.

15 (b) The tax credit may not exceed the taxpayer's liability.  
16 If the amount of the tax credit exceeds the tax liability for  
17 the year, the excess may be carried forward and applied to the  
18 tax liability of the taxable year following the excess credit  
19 year.

20 (c) The eligible elderly caregiver claiming a credit under  
21 this Section shall retain any required physician certification  
22 of disability and other information that the Department may  
23 require and shall make that certification and other required

1 information available to the Department upon request.

2 (d) As used in this Section:

3 (1) "Eligible elderly caregiver" means an individual  
4 who:

5 (A) cares for an elderly person, age 60 or older,  
6 who: is related by blood, marriage, or adoption; is  
7 unable to attend to his or her daily needs without the  
8 assistance or regular supervision of a caregiver due to  
9 mental or physical impairment, as certified by a  
10 physician licensed to practice medicine in all of its  
11 branches under the Medical Practice Act of 1987; under  
12 no circumstances, is able or allowed to operate a motor  
13 vehicle; and does not receive funding or services  
14 through Medicaid or social services block grant  
15 funding;

16 (B) lives in the same residence as the elderly  
17 person meeting the requirements described in item (A)  
18 for an aggregate of more than 6 months during the tax  
19 year; and

20 (C) does not receive monetary compensation for  
21 providing care for the elderly person meeting the  
22 requirements of item (A).

23 (2) "Qualified caregiving expenses" means payments by  
24 the eligible elderly caregiver for personal care attendant  
25 services and health care equipment and supplies that have  
26 been determined to be medically necessary by a physician

1           and that are:

2                       (A) provided to the elderly person; and

3                       (B) purchased or obtained from an organization or  
4                       individual not related to the eligible elderly  
5                       caregiver or the elderly person.

6           Section 99. Effective date. This Act takes effect upon  
7           becoming law.