

HB3778



96TH GENERAL ASSEMBLY

State of Illinois

2009 and 2010

HB3778

Introduced 2/25/2009, by Rep. Keith Farnham

SYNOPSIS AS INTRODUCED:

35 ILCS 5/218 new

Amends the Illinois Income Tax Act. Authorizes a credit to each individual taxpayer for providing care for a parent who lived in the taxpayer's home for 180 days or more during the tax year equal to \$1,000 for each parent. "Parent" means the birth or adoptive mother, father, stepmother, or stepfather of the taxpayer or of either of the taxpayers if the taxpayers file a joint return. Provides that the credit may not reduce the taxpayer's liability to less than zero and may not be carried back or carried forward. Exempts the credit from the Act's sunset provisions. Effective immediately.

LRB096 09892 RCE 20055 b

FISCAL NOTE ACT
MAY APPLY

A BILL FOR

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. Credit for parent care.

8 (a) For each taxable year ending on or after December 31,
9 2009, each individual taxpayer is entitled to a credit against
10 the tax imposed by subsections (a) and (b) of Section 201 of
11 this Act for providing care for a parent who lived in the
12 taxpayer's home for 180 days or more during the tax year equal
13 to \$1,000 for each parent who meets the criteria of this
14 Section. As used in this Section, "parent" means the birth or
15 adoptive mother, father, stepmother, or stepfather of the
16 taxpayer or of either of the taxpayers if the taxpayers file a
17 joint return.

18 (b) In no event shall a credit under this Section reduce
19 the taxpayer's liability to less than zero. If the amount of
20 the credit exceeds the tax liability for the year, the excess
21 may not be carried back or carried forward.

22 (c) This Section is exempt from the provisions of Section
23 250.

1 Section 99. Effective date. This Act takes effect upon
2 becoming law.