



## 96TH GENERAL ASSEMBLY

### State of Illinois

2009 and 2010

HB5208

Introduced 2/3/2010, by Rep. Dan Brady

#### SYNOPSIS AS INTRODUCED:

35 ILCS 5/219 new

Amends the Illinois Income Tax Act. Authorizes a credit to individual taxpayers of \$0.505 per mile of motor vehicle travel in the taxpayer's personal vehicle delivering meals as an unpaid volunteer as part of a non-profit nutritional program, but not to exceed \$500 per taxable year. Defines a "non-profit nutritional program". Provides that the credit may not reduce the taxpayer's liability to less than zero and may not be carried forward or back. Effective immediately.

LRB096 16142 HLH 31392 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 219 as follows:

6 (35 ILCS 5/219 new)

7 Sec. 219. Credit for voluntary meal deliverers.

8 (a) For each taxable year ending on or after December 31,  
9 2010, 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 in an amount equal to \$0.505 per mile of motor vehicle  
12 travel in the taxpayer's personal vehicle delivering meals as  
13 an unpaid volunteer as part of a non-profit nutritional  
14 program, but not to exceed \$500 per taxable year.

15 (b) For purposes of this Section, "non-profit nutritional  
16 program" means a program that provides free or low-cost meals  
17 to members of an Illinois community and that is operated on a  
18 non-profit basis.

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

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