

**SB1554**



**96TH GENERAL ASSEMBLY**

**State of Illinois**

**2009 and 2010**

**SB1554**

Introduced 2/18/2009, by Sen. John J. Millner

**SYNOPSIS AS INTRODUCED:**

35 ILCS 5/218 new

Amends the Illinois Income Tax Act. Creates a credit in an amount equal to all amounts paid by the taxpayer on behalf of the taxpayer's employees for the purpose of learning a second language. Provides that the credit is exempt from the Act's sunset provisions. Effective immediately.

LRB096 10886 HLH 21123 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. Language training credit.

8 (a) For taxable years ending on or after December 31, 2009,  
9 each taxpayer is allowed a credit against the tax imposed by  
10 subsections (a) and (b) of Section 201 in an amount equal to  
11 all amounts paid by the taxpayer on behalf of the taxpayer's  
12 employees for the purpose of learning a second language,  
13 including, but not limited to, English as a second language.  
14 For partners, shareholders of subchapter S corporations, and  
15 owners of limited liability companies, if the liability company  
16 is treated as a partnership for purposes of federal and State  
17 income taxation, there shall be allowed a credit under this  
18 subsection (j) to be determined in accordance with the  
19 determination of income and distributive share of income under  
20 Sections 702 and 704 and subchapter S of the Internal Revenue  
21 Code.

22 (b) Any credit allowed under this subsection which is  
23 unused in the year the credit is earned may be carried forward

1 to each of the 5 taxable years following the year for which the  
2 credit is first computed until it is used. This credit shall be  
3 applied first to the earliest year for which there is a  
4 liability. If there is a credit under this subsection from more  
5 than one tax year that is available to offset a liability the  
6 earliest credit arising under this subsection shall be applied  
7 first.

8 (c) This Section is exempt from the provisions of Section  
9 250.

10 Section 99. Effective date. This Act takes effect upon  
11 becoming law.