HB1361

97TH GENERAL ASSEMBLY

State of Illinois

2011 and 2012

HB1361

Introduced 2/9/2011, by Rep. Donald L. Moffitt

SYNOPSIS AS INTRODUCED:

35 ILCS 5/221 new

Amends the Illinois Income Tax Act. Provides that each taxpayer who serves as a firefighter during the taxable year is entitled to a credit of $1,000 against his or her income tax liability if the taxpayer completes a firefighter basic training course approved by the Office of the State Fire Marshal during the taxable year. Provides that the credit may be carried forward. Provides that the credit is exempt from the Act's automatic sunset provision.

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 221 as follows:

6   (35 ILCS 5/221 new)

7   Sec. 221. Credit for firefighter basic training.

8   (a) For each taxable year beginning on or after January 1,

9   2011, each taxpayer who serves as a firefighter during the

10   taxable year is entitled to a credit of $1,000 against the tax

11   imposed by subsections (a) and (b) of Section 201 of this Act

12   if the taxpayer completes a firefighter basic training course

13   approved by the Office of the State Fire Marshal during the

14   taxable year.

15   (b) In no event shall a credit under this Section reduce

16   the taxpayer's liability to less than zero. If the amount of

17   the credit exceeds the tax liability for the year, the excess

18   may be carried forward and applied to the tax liability of the

19   5 taxable years following the excess credit year. The tax

20   credit shall be applied to the earliest year for which there is

21   a tax liability. If there are credits for more than one year

22   that are available to offset a liability, the earlier credit

23   shall be applied first.

1   (c) This Section is exempt from the provisions of Section

2   250.