



Sen. Jennifer Bertino-Tarrant

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LRB099 04248 HLH 30239 a

1 AMENDMENT TO SENATE BILL 19

2 AMENDMENT NO. \_\_\_\_\_. Amend Senate Bill 19 by replacing  
3 everything after the enacting clause with the following:

4 "Section 5. The Illinois Income Tax Act is amended by  
5 adding Section 224 as follows:

6 (35 ILCS 5/224 new)

7 Sec. 224. Commuting expense credit.

8 (a) For tax years ending on or after December 31, 2016,  
9 each individual taxpayer is entitled to a credit against the  
10 tax imposed by subsections (a) and (b) of Section 201 in an  
11 amount equal to 25% of the qualified commuting expenses  
12 incurred by the taxpayer during the taxable year; however, in  
13 no event may the credit under this Section exceed \$500 for any  
14 individual in any taxable year. In the case of a married couple  
15 filing a joint return, each spouse is entitled to a maximum  
16 credit of \$500 per taxable year for qualified commuting

1 expenses incurred by that individual spouse. In no event shall  
2 a credit under this Section reduce the taxpayer's liability  
3 under this Act to less than zero.

4 (b) "Qualified commuting expense" means the amount  
5 expended over \$250 for commuting purposes on tolls paid through  
6 an I-Pass account; weekly or monthly bus or rail passes  
7 purchased during the taxable year and used for services  
8 provided by a local mass transit district in the State,  
9 including, but not limited to, the Chicago Transit Authority,  
10 METRA, or PACE; and Amtrak tickets purchased during the taxable  
11 year. "Qualified commuting expense" does not include amounts  
12 reimbursed by an employer or another third party.

13 (c) This Section is exempt from the provisions of Section  
14 250.

15 Section 99. Effective date. This Act takes effect upon  
16 becoming law."