

SB2192



99TH GENERAL ASSEMBLY

State of Illinois

2015 and 2016

SB2192

Introduced 10/20/2015, by Sen. John G. Mulroe

SYNOPSIS AS INTRODUCED:

New Act
35 ILCS 5/224 new

Creates the Veterans Day Paid Leave Act. Requires each employer to provide each employee who is a veteran with a paid day off on Veterans Day if the employee would otherwise be required to work on that day. Provides that the employee must provide notice to the employer that he or she intends to take time off on Veterans Day and must provide the employer with documentation verifying that he or she is a veteran. Amends the Illinois Income Tax Act. Creates an income tax credit in an amount equal to 100% of the wages paid by the taxpayer to a veteran as a result of the paid day off required under the Veterans Day Paid Leave Act. Effective immediately.

LRB099 14463 HLH 38662 b

FISCAL NOTE ACT
MAY APPLY

A BILL FOR

1 AN ACT concerning employment.

2 **Be it enacted by the People of the State of Illinois,**
3 **represented in the General Assembly:**

4 ARTICLE 1. VETERANS DAY PAID LEAVE ACT

5 Section 1-1. Short title. This Act may be cited as the
6 Veterans Day Paid Leave Act.

7 Section 1-5. Definitions. As used in this Act:

8 "Employer" means any public or private employer with a
9 place of business in this State.

10 "Veteran" means an Illinois resident who: (i) is employed
11 at a place of business in this State; (ii) has served as a
12 member of the United States Armed Forces on active duty or
13 State active duty, as a member of the Illinois National Guard,
14 or as a member of the United States Reserve Forces; and (iii)
15 was discharged or separated under honorable conditions.

16 Section 1-10. Paid leave for Veterans Day.

17 (a) Notwithstanding any other provision of law, each
18 employer shall provide each employee who is a veteran with one
19 paid day off on Veterans Day if the employee would otherwise be
20 required to work on that day. The employee must provide the
21 employer with at least 30 calendar days' notice that the

1 employee intends to take time off on Veterans Day. The employee
2 must also provide the employer with documentation verifying
3 that the employee is a veteran.

4 (b) If the employer is unable to provide time off to each
5 veteran, as provided in subsection (a), without experiencing
6 significant economic or operational disruption, then the
7 employer may deny such a time off request, but only to the
8 extent necessary to avoid the significant economic or
9 operational disruption. If the employer denies a time off
10 request under this subsection, the employer must notify the
11 employee at least 14 calendar days prior to Veterans Day that
12 his or her request has been denied and must make a good faith
13 effort to provide the employee with a substitute day on which
14 the employee may receive paid time off.

15 ARTICLE 5. INCOME TAX PROVISIONS

16 Section 5-5. The Illinois Income Tax Act is amended by
17 adding Section 224 as follows:

18 (35 ILCS 5/224 new)

19 Sec. 224. Wages paid to veterans under the Veterans Day
20 Paid Leave Act.

21 (a) For each taxable year beginning on or after January 1,
22 2016, each taxpayer is entitled to a credit against the tax
23 imposed by subsections (a) and (b) of Section 201 of this Act

1 in an amount equal to 100% of the wages paid by the taxpayer to
2 a veteran as a result of the paid day off required under the
3 Veterans Day Paid Leave Act. For partners, shareholders of
4 Subchapter S corporations, and owners of limited liability
5 companies, if the liability company is treated as a partnership
6 for purposes of federal and State income taxation, there shall
7 be allowed a credit under this Section to be determined in
8 accordance with the determination of income and distributive
9 share of income under Sections 702 and 704 and Subchapter S of
10 the Internal Revenue Code.

11 (b) A taxpayer claiming the credit provided by this Section
12 shall maintain and record such information as the Department
13 may require by rule regarding the credit claimed under this
14 Section.

15 (c) 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.

24 (d) This Section is exempt from the provisions of Section
25 250.

26 Section 99. Effective date. This Act takes effect upon

1 becoming law.