

1 AN ACT in relation to taxes.

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
5 changing Section 204 as follows:

6 (35 ILCS 5/204) (from Ch. 120, par. 2-204)

7 Sec. 204. Standard Exemption.

8 (a) Allowance of exemption. In computing net income
9 under this Act, there shall be allowed as an exemption the
10 sum of the amounts determined under subsections (b), (c) and
11 (d), multiplied by a fraction the numerator of which is the
12 amount of the taxpayer's base income allocable to this State
13 for the taxable year and the denominator of which is the
14 taxpayer's total base income for the taxable year.

15 (b) Basic amount. For the purpose of subsection (a) of
16 this Section, except as provided by subsection (a) of Section
17 205 and in this subsection, each taxpayer shall be allowed a
18 basic amount of \$1000, except that for individuals the basic
19 amount shall be:

20 (1) for taxable years ending on or after December
21 31, 1998 and prior to December 31, 1999, \$1,300;

22 (2) for taxable years ending on or after December
23 31, 1999 and prior to December 31, 2000, \$1,650;

24 (3) for taxable years ending on or after December
25 31, 2000 and prior to December 31, 2001, \$2,000; and

26 (4) for taxable years ending on or after December
27 31, 2001, \$3,000.

28 For taxable years ending on or after December 31, 1992, a
29 taxpayer whose Illinois base income exceeds the basic amount
30 and who is claimed as a dependent on another person's tax
31 return under the Internal Revenue Code of 1986 shall not be

1 allowed any basic amount under this subsection.

2 (c) Additional amount for individuals. In the case of an
3 individual taxpayer, there shall be allowed for the purpose
4 of subsection (a), in addition to the basic amount provided
5 by subsection (b), an additional exemption equal to the basic
6 amount for each exemption in excess of one allowable to such
7 individual taxpayer for the taxable year under Section 151 of
8 the Internal Revenue Code.

9 (d) Additional exemptions for an individual taxpayer and
10 his or her spouse. In the case of an individual taxpayer and
11 his or her spouse, he or she shall each be allowed additional
12 exemptions as follows:

13 (1) Additional exemption for taxpayer or spouse 65
14 years of age or older.

15 (A) For taxpayer. An additional exemption of
16 \$1,000 for the taxpayer if he or she has attained
17 the age of 65 before the end of the taxable year.

18 (B) For spouse when a joint return is not
19 filed. An additional exemption of \$1,000 for the
20 spouse of the taxpayer if a joint return is not made
21 by the taxpayer and his spouse, and if the spouse
22 has attained the age of 65 before the end of such
23 taxable year, and, for the calendar year in which
24 the taxable year of the taxpayer begins, has no
25 gross income and is not the dependent of another
26 taxpayer.

27 (2) Additional exemption for blindness of taxpayer
28 or spouse.

29 (A) For taxpayer. An additional exemption of
30 \$1,000 for the taxpayer if he or she is blind at the
31 end of the taxable year.

32 (B) For spouse when a joint return is not
33 filed. An additional exemption of \$1,000 for the
34 spouse of the taxpayer if a separate return is made

1 by the taxpayer, and if the spouse is blind and, for
2 the calendar year in which the taxable year of the
3 taxpayer begins, has no gross income and is not the
4 dependent of another taxpayer. For purposes of this
5 paragraph, the determination of whether the spouse
6 is blind shall be made as of the end of the taxable
7 year of the taxpayer; except that if the spouse dies
8 during such taxable year such determination shall be
9 made as of the time of such death.

10 (C) Blindness defined. For purposes of this
11 subsection, an individual is blind only if his or
12 her central visual acuity does not exceed 20/200 in
13 the better eye with correcting lenses, or if his or
14 her visual acuity is greater than 20/200 but is
15 accompanied by a limitation in the fields of vision
16 such that the widest diameter of the visual fields
17 subtends an angle no greater than 20 degrees.

18 (e) Cross reference. See Article 3 for the manner of
19 determining base income allocable to this State.

20 (f) Application of Section 250. Section 250 does not
21 apply to the amendments to this Section made by Public Act
22 90-613 or this amendatory Act of the 92nd General Assembly.

23 (Source: P.A. 90-613, eff. 7-9-98; 91-357, eff. 7-29-99.)

24 Section 99. Effective date. This Act takes effect upon
25 becoming law.