

# HB1179



## 104TH GENERAL ASSEMBLY

State of Illinois

2025 and 2026

HB1179

Introduced 1/9/2025, by Rep. Maurice A. West, II

### SYNOPSIS AS INTRODUCED:

35 ILCS 5/246 new

Amends the Illinois Income Tax Act. Creates an income tax credit of \$250 for taxpayers who make 4 or more qualified donations of human whole blood or human blood components during the taxable year. Effective immediately.

LRB104 06032 HLH 16065 b

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  
5 adding Section 246 as follows:

6 (35 ILCS 5/246 new)

7 Sec. 246. Credit for blood bank donations.

8 (a) For taxable years beginning on or after January 1,  
9 2026, each taxpayer is entitled to a credit against the taxes  
10 imposed by subsections (a) and (b) of Section 201 in the amount  
11 of \$250, provided that (i) the taxpayer made at least 4  
12 donations of human whole blood or human blood components  
13 during the taxable year in which the credit is claimed and (ii)  
14 each donation was made to a blood bank, as defined in the  
15 Illinois Clinical Laboratory and Blood Bank Act, that  
16 qualified as an exempt organization under Section 501(c)(3) of  
17 the Internal Revenue Code during the taxable year in which the  
18 donation was made.

19 (b) In no event shall a credit under this Section reduce  
20 the taxpayer's liability to less than zero. If the amount of  
21 the credit exceeds the tax liability for the year, the excess  
22 may be carried forward and applied to the tax liability of the  
23 5 taxable years following the excess credit year. The tax

1 credit shall be applied to the earliest year for which there is  
2 a tax liability. If there are credits for more than one year  
3 that are available to offset a liability, the earlier credit  
4 shall be applied first.

5 (c) This Section is exempt from the provisions of Section  
6 250.

7 (d) As used in this Section:

8 "Human blood components" means any one or more of the  
9 following derived from human whole blood: red blood cells,  
10 white blood cells, platelets, or plasma.

11 (e) The Department shall adopt any rules necessary to  
12 implement and administer this Section.

13 Section 99. Effective date. This Act takes effect upon  
14 becoming law.