



104TH GENERAL ASSEMBLY

State of Illinois

2025 and 2026

HB1386

Introduced 1/28/2025, by Rep. Brandun Schweizer and Tony M. McCombie

SYNOPSIS AS INTRODUCED:

35 ILCS 5/234

Amends the Illinois Income Tax Act. Provides that, for taxable years beginning on or after January 1, 2026 and beginning before January 1, 2029, the amount of the credit for volunteer emergency workers shall be \$1,000 per eligible individual (currently, \$500 per eligible individual). Provides that the aggregate amount of volunteer emergency worker credits shall be \$6,000,000 per year (currently, \$5,000,000 per year). Effective immediately.

LRB104 05952 HLH 15985 b

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 changing Section 234 as follows:

6 (35 ILCS 5/234)

7 Sec. 234. Volunteer emergency workers.

8 (a) For taxable years beginning on or after January 1,
9 2023 and beginning prior to January 1, 2028, each individual
10 who (i) serves as a volunteer emergency worker for at least 9
11 months during the taxable year and (ii) does not receive
12 compensation for his or her services as a volunteer emergency
13 worker of more than \$5,000 for the taxable year may apply to
14 the Department for a credit against the taxes imposed by
15 subsections (a) and (b) of Section 201. For taxable years
16 beginning on or after January 1, 2023 and beginning before
17 January 1, 2026, the ~~The~~ amount of the credit shall be \$500 per
18 eligible individual. For taxable years beginning on or after
19 January 1, 2026 and beginning before January 1, 2029, the
20 amount of the credit shall be \$1,000 per eligible individual.
21 If a taxpayer described in this subsection (a) is a volunteer
22 member of a county or municipal emergency services and
23 disaster agency under the Illinois Emergency Management Agency

1 Act, then the taxpayer must serve as a volunteer emergency
2 worker with the county or municipal emergency services and
3 disaster agency for at least 100 hours during the taxable
4 year. The aggregate amount of all tax credits awarded by the
5 Department under this Section in ~~any~~ calendar year 2023, 2024,
6 or 2025 may not exceed \$5,000,000. The aggregate amount of all
7 tax credits awarded by the Department under this Section in
8 calendar year 2026 or any calendar year thereafter may not
9 exceed \$6,000,000. Credits shall be awarded on a first-come
10 first-served basis.

11 (b) A credit under this Section may not reduce a
12 taxpayer's liability to less than zero.

13 (c) By January 24 of each year, the Office of the State
14 Fire Marshal shall provide the Department of Revenue an
15 electronic file with the names of volunteer emergency workers,
16 other than volunteer emergency workers who are volunteer
17 members of a county or municipal emergency services and
18 disaster agency under the Illinois Emergency Management Agency
19 Act, who (i) volunteered for at least 9 months during the
20 immediately preceding calendar year, (ii) did not receive
21 compensation for their services as a volunteer emergency
22 worker of more than \$5,000 during the immediately preceding
23 calendar year, and (iii) are registered with the Office of the
24 State Fire Marshal as of January 12 of the current year as
25 meeting the requirements of items (i) and (ii) for the
26 immediately preceding calendar year. The chief of the fire

1 department, fire protection district, or fire protection
2 association shall be responsible for notifying the State Fire
3 Marshal of the volunteer emergency workers who met the
4 requirements of items (i) and (ii) during the immediately
5 preceding calendar year by January 12 of the current year.
6 Notification shall be required in the format required by the
7 State Fire Marshal. The chief of the fire department, fire
8 protection district, or fire protection association shall be
9 responsible for the verification and accuracy of their
10 submission to the State Fire Marshal under this subsection.

11 By January 24, 2025, and by January 24 of each year
12 thereafter, the Illinois Emergency Management Agency and
13 Office of Homeland Security shall provide the Department of
14 Revenue an electronic file with the names of volunteer
15 emergency workers who (A) volunteered with a county or
16 municipal emergency services and disaster agency pursuant to
17 the Illinois Emergency Management Agency Act for at least 9
18 months during the immediately preceding calendar year, (B) did
19 not receive compensation for their services as a volunteer
20 emergency worker of more than \$5,000 during the immediately
21 preceding calendar year, (C) volunteered with a county or
22 municipal emergency services and disaster agency pursuant to
23 the Illinois Emergency Management Agency Act for at least 100
24 hours during the immediately preceding calendar year, and (D)
25 are registered with the Illinois Emergency Management Agency
26 and Office of Homeland Security as of January 12 of the current

1 year as meeting the requirements of items (A), (B), and (C) for
2 the immediately preceding calendar year. The coordinator of
3 the emergency services and disaster agency shall be
4 responsible for notifying the Illinois Emergency Management
5 Agency and Office of Homeland Security of the volunteer
6 emergency workers who met the requirements of items (A), (B),
7 and (C) during the immediately preceding calendar year by
8 January 12 of the current year. Notification shall be in the
9 format required by the Illinois Emergency Management Agency
10 and Office of Homeland Security. The coordinator of the
11 emergency services and disaster agency shall be responsible
12 for the verification and accuracy of their submission to the
13 Illinois Emergency Management Agency and Office of Homeland
14 Security under this subsection.

15 (d) As used in this Section, "volunteer emergency worker"
16 means a person who serves as a member, other than on a
17 full-time career basis, of a fire department, fire protection
18 district, or fire protection association that has a Fire
19 Department Identification Number issued by the Office of the
20 State Fire Marshal and who does not serve as a member on a
21 full-time career basis for another fire department, fire
22 protection district, fire protection association, or
23 governmental entity. For taxable years beginning on or after
24 January 1, 2024, "volunteer emergency worker" also means a
25 person who is a volunteer member of a county or municipal
26 emergency services and disaster agency pursuant to the

1 Illinois Emergency Management Agency Act.

2 (e) The Department shall adopt rules to implement and
3 administer this Section, including rules concerning
4 applications for the tax credit.

5 (Source: P.A. 103-9, eff. 6-7-23; 103-592, eff. 6-7-24.)

6 Section 99. Effective date. This Act takes effect upon
7 becoming law.