

HB3368



104TH GENERAL ASSEMBLY

State of Illinois

2025 and 2026

HB3368

Introduced 2/18/2025, by Rep. Daniel Didech - Bob Morgan

SYNOPSIS AS INTRODUCED:

New Act

Creates the American Hostage Tax Liability Postponement Act. Provides that, if a person was unlawfully or wrongfully detained abroad or held hostage abroad, any tax liability of that person shall be postponed until 90 days after the person is no longer unlawfully or wrongfully detained abroad or held hostage abroad. Provides that the person shall be exempt from paying any interest or penalty that accrues while the tax liability is postponed. Effective immediately.

LRB104 09380 HLH 22252 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 1. Short title. This Act may be cited as the
5 American Hostage Tax Liability Postponement Act.

6 Section 5. Definition. As used in this Act, "person" means
7 an individual who is: (i) a United States national who has been
8 unlawfully or wrongfully detained abroad, as determined under
9 22 U.S.C. 1741; or (ii) a United States national who has been
10 taken hostage abroad, as determined pursuant to the findings
11 of the Hostage Recovery Fusion Cell, as described in 22 U.S.C.
12 1741b.

13 Section 10. Tax liability postponed.

14 (a) During the period during which a person was unlawfully
15 or wrongfully detained abroad or held hostage abroad, any tax
16 liability of that person shall be postponed until 90 days
17 after the person is no longer unlawfully or wrongfully
18 detained or held hostage abroad. The person shall be exempt
19 from paying any interest or penalty that accrues while the tax
20 liability is postponed. Notwithstanding any provision of law
21 to the contrary, property owned by such a person shall not be
22 sold for taxes pursuant to Section 21-205 of the Property Tax

1 Code during the period that the tax liability is postponed.

2 (b) The provisions of subsection (a) of this Section shall
3 also apply to the spouse of any person who is entitled to the
4 benefits under subsection (a)

5 Section 15. Applicability. The provisions of this Act
6 apply to any tax liability owed to the State or any unit of
7 local government including, but not limited to, any tax
8 liability owed under the Illinois Income Tax Act or the
9 Property Tax Code.

10 Section 20. Rules. The Department of Revenue may adopt
11 rules to implement this Act.

12 Section 25. Local implementation. The corporate
13 authorities of any unit of local government may adopt any
14 ordinance or resolution necessary to implement this Act.
15 County treasurers may adopt any rule or policy necessary to
16 implement this Act.

17 Section 30. Home rule preemption. This Act is a denial and
18 limitation of home rule powers and functions in accordance
19 with subsection (i) of Section 6 of Article VII of the Illinois
20 Constitution. A home rule unit may not impose any tax
21 liability, or any interest or penalty thereof, inconsistent
22 with this Act.

1 Section 35. Act to be liberally construed. This Act and
2 the rules adopted under this Act shall be liberally construed
3 to the end that tax liabilities of applicable individuals
4 shall be postponed and no interest or penalty shall be accrued
5 during the period that a person was unlawfully or wrongfully
6 detained abroad or held hostage abroad.

7 Section 40. Severability. If a provision of this Act or
8 its application to a person or circumstance is held invalid,
9 the invalidity does not affect another provision or
10 application that can be given effect without the invalid
11 provision.

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