# HB4080

LRB104 14359 HLH 27493 b

# 104TH GENERAL ASSEMBLY

## State of Illinois

## 2025 and 2026

### HB4080

Introduced 10/15/2025, by Rep. Marcus C. Evans, Jr.

## SYNOPSIS AS INTRODUCED:

35 ILCS 5/246 new

Amends the Illinois Income Tax Act. Provides that, for taxable years beginning on or after January 1, 2026, a taxpayer who is an eligible member of the judiciary is allowed an income tax credit in an amount equal to the qualified security expenses incurred by the taxpayer during the taxable year. Specifies that the credit may not be carried back and may not reduce the taxpayer's liability to less than zero. Provides that, if the amount of the credit exceeds the taxpayer's tax liability for the taxable year, then the excess may be carried forward and applied to the tax liability of the 5 taxable years following the excess credit year. Requires the tax credit to be applied to the earliest year for which there is a tax liability. Provides that, if there are credits for more than one year that are available to offset a liability, the earlier credit shall be applied first. Defines the terms "eligible member of the judiciary", "federal judge", and "qualified security expense". Effective immediately.

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A BILL FOR

AN ACT concerning revenue.

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

Section 5. The Illinois Income Tax Act is amended by adding Section 246 as follows:

(35 ILCS 5/246 new)

Sec. 246. Judicial security tax credit.

(a) As used in this Section:

"Eligible member of the judiciary" means a federal judge or a judge of the Illinois Supreme Court, Illinois Appellate Court, or Illinois Circuit Court.

"Federal judge" has the meaning given to that term in the Daniel Anderl Judicial Security and Privacy Act of 2022 (P.L. 117-263, Division E Title LIX, Subtitle D).

"Qualified security expense" means any expense incurred by an eligible member of the judiciary either (i) to procure the services at the taxpayer's residence of a person who is licensed under the Private Detective, Private Alarm, Private Security, Fingerprint Vendor, and Locksmith Act of 2004 as a private alarm agency or private security contractor agency or (ii) to install and maintain at the taxpayer's residence security cameras, security lighting, interior or exterior locks, panic buttons, safe rooms, alarm systems, or other facility access control or security systems.

(b) For taxable years beginning on or after January 1, 2026, a taxpayer who is an eligible member of the judiciary shall be allowed a credit against the tax imposed by subsections (a) and (b) of Section 201 in an amount equal to the qualified security expenses incurred by the taxpayer during the taxable year. The credit may not be carried back and may not reduce the taxpayer's liability to less than zero. If the amount of the credit exceeds the tax liability for the year, the excess may be carried forward and applied to the tax liability of the 5 taxable years following the excess credit year. The tax credit shall be applied to the earliest year for which there is a tax liability. If there are credits for more than one year that are available to offset a liability, the earlier credit shall be applied first.

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

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