

# SB4007



## 104TH GENERAL ASSEMBLY

State of Illinois

2025 and 2026

SB4007

Introduced 2/6/2026, by Sen. Julie A. Morrison

### SYNOPSIS AS INTRODUCED:

35 ILCS 5/232

Amends the Illinois Income Tax Act. Provides that any individual or entity that engages in beekeeping at a qualified beekeeping property during the taxable year shall be entitled to an income tax credit equal to the lesser of 100% of the liability insurance premiums paid by that individual or entity during the taxable year in connection with the qualified beekeeping property or \$1,000.

LRB104 20754 HLH 34258 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 changing Section 232 as follows:

6 (35 ILCS 5/232)

7 Sec. 232. Tax credit for agritourism liability insurance.

8 (a) For taxable years beginning on or after January 1,  
9 2022 and ending on or before December 31, 2023, any individual  
10 or entity that operates an agritourism operation in the State  
11 during the taxable year shall be entitled to a tax credit  
12 against the tax imposed by subsections (a) and (b) of Section  
13 201 equal to the lesser of 100% of the liability insurance  
14 premiums paid by that individual or entity during the taxable  
15 year or \$1,000. For taxable years beginning on or after  
16 January 1, 2027, any individual or entity that engages in  
17 beekeeping at a qualified beekeeping property during the  
18 taxable year shall be entitled to a tax credit against the tax  
19 imposed by subsections (a) and (b) of Section 201 equal to the  
20 lesser of (i) 100% of the liability insurance premiums paid by  
21 that individual or entity during the taxable year in  
22 connection with the qualified beekeeping property or (ii)  
23 \$1,000. To claim the credit, the taxpayer must apply to the

1 Department of Agriculture for a certificate of credit in the  
2 form and manner required by the Department of Agriculture by  
3 rule. If granted, the taxpayer shall attach a copy of the  
4 certificate of credit to his or her Illinois income tax return  
5 for the taxable year. The total amount of credits that may be  
6 awarded by the Department of Agriculture may not exceed  
7 \$1,000,000 in any calendar year.

8 (b) For the purposes of this Section:

9 "Agricultural property" means property that is used in  
10 whole or in part for production agriculture, as defined in  
11 Section 3-35 of the Use Tax Act, or used in connection with one  
12 or more of the following:

13 (1) the growing and harvesting of crops;

14 (2) the feeding, breeding, and management of  
15 livestock;

16 (3) dairying or any other agricultural or  
17 horticultural use or combination of those uses, including,  
18 but not limited to, the harvesting of hay, grain, fruit,  
19 or truck or vegetable crops, or floriculture, mushroom  
20 growing, plant or tree nurseries, orchards, forestry, sod  
21 farming, or greenhouses; or

22 (4) the keeping, raising, and feeding of livestock or  
23 poultry, including dairying, poultry, swine, sheep, beef  
24 cattle, ponies or horses, fur farming, bees, fish and  
25 wildlife farming.

26 "Agritourism activities" includes, but is not limited to,

1 the following:

2 (1) historic, cultural, and on-site educational  
3 programs;

4 (2) guided and self-guided tours, including school  
5 tours;

6 (3) animal exhibitions or petting zoos;

7 (4) agricultural crop mazes, such as corn or flower  
8 mazes;

9 (5) harvest-your-own or U-pick operations;

10 (6) horseback or pony rides; and

11 (7) hayrides or sleigh rides.

12 "Agritourism activities" does not include the following  
13 activities:

14 (1) hunting;

15 (2) fishing;

16 (3) amusement rides;

17 (4) rodeos;

18 (5) off-road biking or motorized off-highway or  
19 all-terrain vehicle activities;

20 (6) boating, swimming, canoeing, hiking, camping,  
21 skiing, bounce houses, or similar activities; or

22 (7) entertainment venues such as weddings or concerts.

23 "Agritourism operation" means an individual or entity that  
24 carries out agricultural activities on agricultural property  
25 and allows members of the general public, for recreational,  
26 entertainment, or educational purposes, to view or enjoy those

1 activities.

2 "Qualified beekeeping property" means property located in  
3 the State that encompasses between 5 and 20 acres and has 6 or  
4 more but not more than 12 active beehives.

5 (c) If the taxpayer is a partnership or Subchapter S  
6 corporation, the credit shall be allowed to the partners or  
7 shareholders in accordance with the determination of income  
8 and distributive share of income under Sections 702 and 704  
9 and Subchapter S of the Internal Revenue Code.

10 (d) In no event shall a credit under this Section reduce  
11 the taxpayer's liability to less than zero. If the amount of  
12 the credit exceeds the tax liability for the year, the excess  
13 may be carried forward and applied to the tax liability of the  
14 5 taxable years following the excess credit year. The tax  
15 credit shall be applied to the earliest year for which there is  
16 a tax liability. If there are credits for more than one year  
17 that are available to offset a liability, the earlier credit  
18 shall be applied first.

19 (Source: P.A. 102-700, eff. 4-19-22; 103-154, eff. 6-30-23.)