



100TH GENERAL ASSEMBLY

State of Illinois

2017 and 2018

SB3132

Introduced 2/15/2018, by Sen. Cristina Castro

SYNOPSIS AS INTRODUCED:

35 ILCS 5/227 new

Amends the Illinois Income Tax Act. Allows an income tax credit for each individual taxpayer who is a teacher teaching in a school in Illinois. Provides that the amount of the credit is equal to 50% of the eligible classroom expenses made by the taxpayer during the taxable year, but the credit may not exceed \$500. Defines "eligible classroom expenses" as the aggregate amount of nonreimbursed classroom expenses made by the taxpayer during the taxable year less \$250. Provides that the credit may not be carried forward or back and may not reduce the taxpayer's liability to less than zero. Effective immediately.

LRB100 19950 HLH 35231 b

FISCAL NOTE ACT
MAY APPLY

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 adding
5 Section 227 as follows:

6 (35 ILCS 5/227 new)

7 Sec. 227. Classroom supply credit.

8 (a) For taxable years ending on or after December 31, 2018,
9 each individual taxpayer who is a teacher teaching in a school
10 in Illinois is entitled to a credit against the tax imposed by
11 subsections (a) and (b) of Section 201 in an amount equal to
12 50% of the eligible classroom expenses made by the taxpayer
13 during the taxable year, but the credit may not exceed \$500.

14 (b) For the purpose of this Section:

15 "Eligible classroom expenses" means the aggregate amount
16 of nonreimbursed classroom expenses made by the taxpayer during
17 the taxable year less \$250.

18 "School" means any public or nonpublic elementary or
19 secondary school in Illinois that is in compliance with Title
20 VI of the Civil Rights Act of 1964 and attendance at which
21 satisfies the requirements of Section 26-1 of the School Code.

22 (c) The credit may not be carried forward or back. In no
23 event shall a credit under this Section reduce the taxpayer's

1 liability to less than zero.

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