



Sen. Jason A. Barickman

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10100SB3224sam002

LRB101 19574 HLH 71561 a

1 AMENDMENT TO SENATE BILL 3224

2 AMENDMENT NO. \_\_\_\_\_. Amend Senate Bill 3224 by replacing  
3 everything after the enacting clause with the following:

4 "Section 5. The Illinois Income Tax Act is amended by  
5 adding Section 232 as follows:

6 (35 ILCS 5/232 new)

7 Sec. 232. Volunteer firefighters and volunteer EMS  
8 providers.

9 (a) For taxable years beginning on or after January 1,  
10 2021, each individual who serves as a volunteer firefighter, a  
11 volunteer EMS provider, or a volunteer emergency worker during  
12 the taxable year is entitled to a credit against the taxes  
13 imposed by subsections (a) and (b) of Section 201 in an amount  
14 equal to \$500. Taxpayers shall reapply for the credit on an  
15 annual basis.

16 (b) In no event shall a credit under this Section reduce a

1 taxpayer's liability to less than zero.

2 (c) As used in this Section:

3 "Volunteer emergency worker" has the meaning given to that  
4 term in the Volunteer Emergency Worker Job Protection Act.

5 "Volunteer EMS provider" has the meaning given to that term  
6 in Section 1-220 of the Illinois Vehicle Code.

7 "Volunteer firefighter" means a firefighter who does not  
8 receive monetary compensation for his or her service in excess  
9 of the amount that qualifies the individual as a volunteer  
10 firefighter under the interpretation by the United States  
11 Department of Labor of the Fair Labor Standards Act.

12 (d) This Section is exempt from the provisions of Section  
13 250.

14 (e) In order to qualify for the credit provided by this  
15 Section, an individual must provide with the individual's tax  
16 return a written certification from the chief of the fire  
17 department or an authorized official of the EMS provider  
18 organization of which the individual is a member that (i) the  
19 member has served as a member of the fire department or the EMS  
20 provider organization for not fewer than 6 months of the  
21 calendar year for which the tax credit is claimed and (ii) the  
22 individual has met all participation and training requirements  
23 of the fire department or the EMS provider organization for  
24 that calendar year.

25 Section 99. Effective date. This Act takes effect upon

1 becoming law.".