HB3301

102ND GENERAL ASSEMBLY

State of Illinois

2021 and 2022

HB3301

Introduced 2/19/2021, by Rep. Lance Yednock

SYNOPSIS AS INTRODUCED:

35 ILCS 5/232 new

   Amends the Illinois Income Tax Act. Provides that a person who serves as a volunteer emergency worker during the taxable year is entitled to an income tax credit in the amount of $1,000. Effective immediately.

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

5   adding Section 232 as follows:

6   (35 ILCS 5/232 new)

7   Sec. 232. Volunteer emergency worker credit.

8   (a) For taxable years beginning on or after January 1,

9   2022, each person who serves as a volunteer emergency worker

10   during the taxable year is entitled to a credit against the

11   taxes imposed by subsections (a) and (b) of Section 201 in the

12   amount of $1,000.

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

14   the taxpayer's liability to less than zero. If the amount of

15   the credit exceeds the tax liability for the year, the excess

16   may be refunded to the taxpayer.

17   (c) As used in this Section:

18   "Volunteer emergency worker" means a person who serves as

19   a member of a fire department of a fire protection district,

20   municipality, or other unit of government, other than on a

21   full-time career basis and who meets the requirements for

22   volunteer status provided in Section 553.106 of Title 29 of

23   the Code of Federal Regulations and United States Department

1 of Labor Wage and Hour Opinion Letter FLSA 2006-28 and United

2 States Department of Labor Wage and Hour Opinion Letter FLSA

3 2005-51.

4   (d) This Section is exempt from the provisions of Section

5 250.

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

7 becoming law.