

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 firefighters and volunteer EMS
8 providers.

9 (a) For taxable years beginning on or after January 1,
10 2023, each individual who (i) serves as a volunteer emergency
11 worker, as defined in this Section, for at least 9 months
12 during the taxable year and (ii) does not receive compensation
13 for his or her services as a volunteer emergency worker of more
14 than \$10,000 for the taxable year is entitled to a credit
15 against the taxes imposed by subsections (a) and (b) of
16 Section 201 in an amount equal to \$500.

17 (b) In no event shall a credit under this Section reduce a
18 taxpayer's liability to less than zero. If the amount of the
19 credit exceeds the tax liability for the year, the excess may
20 be carried forward and applied to the tax liability for the 5
21 taxable years following the excess credit year. The tax credit
22 shall be applied to the earliest year for which there is a tax
23 liability. If there are credits for more than one year that are

1 available to offset liability, the earlier credit shall be
2 applied first.

3 (c) As used in this Section:

4 "Volunteer emergency worker" means a person who serves as
5 a member of a fire department of a fire protection district,
6 municipality, or other unit of government on other than a
7 full-time career basis. "Volunteer emergency worker" also
8 means a person who serves on a volunteer basis on behalf of a
9 fire department or fire protection district and is licensed
10 under the Emergency Medical Services (EMS) Systems Act as an
11 Emergency Medical Responder (EMR) (First Responder), Emergency
12 Medical Technician (EMT), Emergency Medical
13 Technician-Intermediate (EMT-I), Advanced Emergency Medical
14 Responder (A-EMT), or Paramedic (EMT-P), or a volunteer
15 ambulance driver or attendant, and the person does not work in
16 one of these capacities for another fire department, fire
17 protection district, or governmental entity on a full-time
18 career basis.

19 (d) This Section is exempt from the provisions of Section
20 250.

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