

SB3135



102ND GENERAL ASSEMBLY

State of Illinois

2021 and 2022

SB3135

Introduced 1/13/2022, by Sen. Jil Tracy

SYNOPSIS AS INTRODUCED:

35 ILCS 5/232 new

Amends the Illinois Income Tax Act. Provides that each individual who serves as a volunteer firefighter, a volunteer EMS provider, or a volunteer emergency worker during the taxable year is entitled to a credit in an amount equal to \$500. Effective immediately.

LRB102 21240 HLH 30351 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
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 2022, 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
17 taxpayer's liability to less than zero.

18 (c) As used in this Section:

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

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

23 "Volunteer firefighter" means a firefighter who does not

1 receive monetary compensation for his or her service in excess
2 of the amount that qualifies the individual as a volunteer
3 firefighter under the interpretation by the United States
4 Department of Labor of the Fair Labor Standards Act.

5 (d) This Section is exempt from the provisions of Section
6 250.

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

18 Section 99. Effective date. This Act takes effect upon
19 becoming law.