



Rep. Lawrence "Larry" Walsh, Jr.

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10300HB0611ham001

LRB103 04196 HLH 72129 a

1 AMENDMENT TO HOUSE BILL 611

2 AMENDMENT NO. _____. Amend House Bill 611 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 241 as follows:

6 (35 ILCS 5/241 new)

7 Sec. 241. Union dues credit.

8 (a) The General Assembly finds that:

9 (1) labor unions play a critical role in
10 advocating for workers' rights and improving labor
11 conditions;

12 (2) union dues are essential for the operation and
13 advocacy efforts of labor unions; and

14 (3) providing a tax credit for union dues will
15 financially support union members and promote the
16 sustainability of unions.

1 (b) As used in this Section:

2 "Eligible union dues" means union dues paid by the
3 taxpayer during the taxable year that are not reimbursed or
4 compensated in any form.

5 "Union dues" means regular fees and assessments paid by a
6 member of a labor union to a labor union.

7 (c) For taxable years beginning on or after January 1,
8 2025, each individual taxpayer who pays eligible union dues
9 during the taxable year shall be entitled to a credit against
10 the tax imposed under subsections (a) and (b) of Section 201.
11 The credit shall be equal to the amount of eligible union dues
12 paid by the taxpayer during the taxable year, not to exceed
13 \$1,200 per taxpayer in any taxable year.

14 (d) In no event shall a credit under this Section reduce
15 the taxpayer's liability to less than zero. Excess credits
16 awarded under this Section may not be carried forward or back.

17 (e) The Department shall adopt rules for the
18 implementation of this Section, including rules for verifying
19 eligibility for credits under this Section.

20 (f) The Department shall monitor the fiscal impact of this
21 tax credit and may propose adjustments to the General Assembly
22 to ensure that the credit under this Section does not
23 adversely affect the State budget.

24 (g) This Section is exempt from the provisions of Section
25 250.

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