



103RD GENERAL ASSEMBLY

State of Illinois

2023 and 2024

HB2600

Introduced 2/15/2023, by Rep. Adam M. Niemerg

SYNOPSIS AS INTRODUCED:

35 ILCS 5/234 new

Amends the Illinois Income Tax Act. Creates an income tax credit in an amount equal to 50% of the contributions made by the taxpayer during the taxable year to one or more qualifying pregnancy resource centers. Provides that the term "qualifying pregnancy resource center" means a nonprofit organization that is exempt from taxation under Section 501(c) of the Internal Revenue Code and is established for the purpose of providing free assistance to pregnant women in carrying their pregnancies to term.

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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 234 as follows:

6 (35 ILCS 5/234 new)

7 Sec. 234. Women's Opportunity Credit.

8 (a) For taxable years beginning on or after January 1,
9 2024, there is allowed a refundable credit against the tax
10 imposed under subsections (a) and (b) of Section 201 in an
11 amount equal to 50% of the contributions made by the taxpayer
12 during the taxable year to one or more qualifying pregnancy
13 resource centers.

14 (b) As used in this Section, "qualifying pregnancy
15 resource center" means a nonprofit organization that is exempt
16 from taxation under Section 501(c) of the Internal Revenue
17 Code and is established for the purpose of providing free
18 pregnancy tests, ultrasounds, prenatal vitamins, maternity
19 clothing, baby clothes and furniture, diapers, cribs, car
20 seats, housing and utility assistance, nutritional counseling,
21 or other assistance to pregnant women who are carrying their
22 pregnancies to term.

23 (c) This Section is exempt from the provisions of Section

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