

HB3704



103RD GENERAL ASSEMBLY

State of Illinois

2023 and 2024

HB3704

Introduced 2/17/2023, by Rep. Suzanne M. Ness

SYNOPSIS AS INTRODUCED:

35 ILCS 5/234 new

Amends the Illinois Income Tax Act. Provides that, if a dependent of the taxpayer is included in the PUNS database maintained by the Department of Human Services during the taxable year, then the taxpayer is entitled to a refundable income tax credit in the amount of \$1,500. Effective immediately.

LRB103 30172 HLH 56600 b

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 234 as follows:

6 (35 ILCS 5/234 new)

7 Sec. 234. Credit for dependent; PUNS database.

8 (a) For taxable years ending on or after December 31,
9 2023, if a dependent of the taxpayer is included in the PUNS
10 database maintained by the Department of Human Services during
11 the taxable year, then the taxpayer is entitled to a credit
12 against the taxes imposed by subsections (a) and (b) of
13 Section 201 in the amount of \$1,500. The credit under this
14 Section may not reduce the taxpayer's liability to less than
15 zero. If the amount of the credit or credits exceeds the
16 taxpayer's liability, then the excess may be refunded to the
17 taxpayer.

18 (b) For the purposes of this Section, an individual is a
19 dependent of the taxpayer if the taxpayer is eligible to claim
20 the individual as a dependent for federal income tax purposes.

21 (c) This Section is exempt from the provisions of Section
22 250.

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