

HB3910



103RD GENERAL ASSEMBLY

State of Illinois

2023 and 2024

HB3910

Introduced 2/17/2023, by Rep. Katie Stuart

SYNOPSIS AS INTRODUCED:

35 ILCS 5/234 new

Amends the Illinois Income Tax Act. Creates a credit for public school fees and contributions. Sets forth purposes for which those fees and contributions may be used. Provides that the credit may not exceed \$200 for each individual taxpayer or \$400 for a married couple filing jointly. Effective immediately.

LRB103 25780 HLH 52129 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 public school fees and contributions.

8 (a) For taxable years beginning on or after January 1,
9 2024, a credit is allowed against the taxes imposed by
10 subsections (a) and (b) of Section 201 in an amount equal to
11 the amount of any fees paid or cash contributions made by a
12 taxpayer or on the taxpayer's behalf during the taxable year
13 to a public school located in this State for the following
14 public school purposes:

15 (1) Standardized testing for college credit or
16 readiness offered by a widely recognized and accepted
17 educational testing organization.

18 (2) Costs associated with assessments for career and
19 technical preparation programs for pupils.

20 (3) Preparation courses and materials for standardized
21 testing.

22 (4) Cardiopulmonary resuscitation training.

23 (5) Costs associated with extracurricular activities,

1 including, but not limited to: school band uniforms;
2 equipment or uniforms for school-sponsored athletic
3 activities; scientific laboratory materials; and in-state
4 or out-of-state trips that are solely for school-related
5 competitive events, not including any senior trips or
6 events that are recreational, solely for amusement, or
7 tourist activities.

8 (6) Character education programs.

9 (7) Community school meal programs.

10 (8) Student consumable health care supplies,
11 including, but not limited to, tissues, hand wipes,
12 bandages and other health care consumables that are
13 generally used by children.

14 (8) Playground equipment and shade structures for
15 playground equipment.

16 (b) In any taxable year, the amount of the credit shall not
17 exceed:

18 (1) \$200 for a single individual or a head of
19 household; or

20 (2) \$400 for a married couple filing a joint return.

21 Spouses who file separate returns for a taxable year in
22 which they could have filed a joint return may each claim only
23 one-half of the tax credit that would have been allowed for a
24 joint return.

25 (c) In no event shall a credit under this Section reduce
26 the taxpayer's liability to less than zero. If the amount of

1 the credit exceeds the tax liability for the year, the excess
2 may be carried forward and applied to the tax liability of the
3 5 taxable years following the excess credit year. The tax
4 credit shall be applied to the earliest year for which there is
5 a tax liability. If there are credits for more than one year
6 that are available to offset a liability, the earlier credit
7 shall be applied first.

8 (d) A public school that receives fees or a cash
9 contribution that qualifies for a credit under this Section
10 shall report to the State Board of Education, in a form
11 prescribed by the State Board of Education, by February 28 of
12 each year the following information:

13 (1) the total number of fee and cash contribution
14 payments received during the previous calendar year;

15 (2) the total dollar amount of fees and contributions
16 received during the previous calendar year; and

17 (3) the total dollar amount of fees and contributions
18 spent by the school during the previous calendar year,
19 categorized by specific standardized testing, preparation
20 courses and materials for standardized testing,
21 extracurricular activity, or character education program.

22 (e) This Section is exempt from the provisions of Section
23 250.

24 Section 99. Effective date. This Act takes effect upon
25 becoming law.