- 1 AN ACT concerning taxes.
- 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 213 as follows:
- 6 (35 ILCS 5/213 new)
- 7 Sec. 213. Tax credit for domestic violence safety and
- 8 education programs.
- 9 (a) For taxable years ending on or after December 31,
- 10 2003, each taxpayer who is an employer is entitled to a
- 11 <u>credit against the tax imposed by subsections (a) and (b) of</u>
- 12 Section 201 in an amount equal to 40% of the domestic
- violence safety and education costs paid or incurred by the
- 14 employer during the taxable year. If the amount of the credit
- 15 <u>exceeds the taxpayer's liability under this Act for the year,</u>
- 16 then the excess may not be carried forward to apply to a
- 17 <u>succeeding year or carried back to apply to a prior year.</u>
- 18 This Section is exempt from the provisions of Section 250.
- (b) For purposes of this Section, "domestic violence
- 20 <u>safety and education costs" means any cost certified by the</u>
- 21 <u>Illinois Department of Labor as being for the purpose of:</u>
- 22 (1) ensuring the safety of employees from domestic
- 23 <u>violence;</u>
- 24 (2) providing assistance to employees and the
- 25 <u>spouses and dependents of employees with respect to</u>
- 26 <u>domestic violence;</u>
- 27 (3) providing legal or medical services to
- 28 <u>employees and the spouses and dependents of employees</u>
- 29 <u>subjected to, or at risk from, domestic violence;</u>
- 30 (4) educating employees about the issue of domestic
- 31 <u>violence; or</u>

1	(5) implementing human resource or personnel
2	policies initiated to protect employees from domestic or
3	sexual violence or to support employees who have been
4	victims of domestic violence.
5	(c) Costs that may be certified by the Department of
6	Labor include, but are not limited to, any of the following:
7	(1) the hiring of new security personnel in order
8	to address domestic violence;
9	(2) the creation of buddy systems or escort systems
10	for walking employees to parking lots, parked cars,
11	subway stations, or bus stops in order to address
12	domestic violence;
13	(3) the purchase or installation of new security
14	equipment, including surveillance equipment, lighting
15	fixtures, cardkey access systems, and identification
16	systems in order to address domestic or sexual violence;
17	(4) the establishment of an employee assistance
18	line or other employee assistance services in order to
19	address domestic violence, for the use of individual
20	employees, including counseling or referral services
21	undertaken in consultation and coordination with
22	national, State, or local domestic violence coalitions or
23	programs;
24	(5) the retention of an attorney to provide legal
25	services to employees seeking restraining orders or other
26	legal recourse from domestic violence;
27	(6) the establishment of medical services
28	addressing the medical needs of employees who are victims
29	of domestic violence;
30	(7) the retention of a financial expert or an
31	accountant to provide financial counseling to employees
32	seeking to escape from domestic violence;
33	(8) the establishment of an education program for
34	employees, consisting of seminars or training sessions

about domestic violence undertaken in consultation and

1

2	coordination with national, State, or local domestic
3	violence coalitions or programs;
4	(9) studies of the cost, impact, or extent of
5	domestic violence at the employer's place of business if
6	the studies are made available to the public and protect
7	the identity of employees included in the study;
8	(10) the publication of a regularly disseminated
9	newsletter or other regularly disseminated educational
10	materials about domestic violence;
11	(11) the implementation of leave policies for the
12	purpose of allowing or accommodating the needs of victims
13	of domestic violence to pursue counseling, legal
14	assistance, or safety planning, including leave from work
15	to attend meetings with attorneys, to give evidentiary
16	statements or depositions, and to attend hearings or
17	trials in court;
18	(12) the implementation of flexible work policies
19	for the purpose of allowing or accommodating the needs of
20	employees who are victims of domestic violence, or
21	employees at risk with respect to those crimes, to avoid
22	assailants;
23	(13) the implementation of transfer policies for
24	the purpose of allowing or accommodating the needs of
25	employees subjected to domestic violence to change office
26	locations within the business in order to avoid
27	assailants or to allow the transfer of an employee who
28	has perpetrated domestic violence in order to protect the
29	victim, including payment of costs for the transfer and
30	relocation of an employee to another city, county, state,
31	or country for the purpose of maintaining an employee's
32	safety from domestic violence; or
33	(14) the provision of any of the services described
34	in paragraphs (4) through (8) to the spouses or

- 1 <u>dependents of employees.</u>
- 2 Section 99. Effective date. This Act takes effect on
- 3 July 1, 2003.