



96TH GENERAL ASSEMBLY

State of Illinois

2009 and 2010

HB2421

Introduced 2/19/2009, by Rep. Naomi D. Jakobsson

SYNOPSIS AS INTRODUCED:

35 ILCS 5/218 new

Amends the Illinois Income Tax Act. Allows an income tax credit for each individual taxpayer who is a teacher teaching in a school in Illinois. Provides that the amount of the credit is equal to the expenses made by the taxpayer during the taxable year to purchase instructional materials for use in the classroom, but the credit may not exceed \$200. Provides that the credit may not be carried forward or back and may not reduce the taxpayer's liability to less than zero. Effective immediately.

LRB096 09865 JDS 20028 b

FISCAL NOTE ACT
MAY APPLY

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 adding
5 Section 218 as follows:

6 (35 ILCS 5/218 new)

7 Sec. 218. Classroom supply credit.

8 (a) For taxable years ending on or after December 31, 2009
9 and ending on or before December 30, 2013, each individual
10 taxpayer who is a teacher teaching in a school in Illinois is
11 entitled to a credit against the tax imposed by subsections (a)
12 and (b) of Section 201 in an amount equal to the expenses made
13 by the taxpayer during the taxable year to purchase
14 instructional materials for use in the classroom, but the
15 credit may not exceed \$200.

16 (b) For the purpose of this Section, "school" means any
17 public or nonpublic elementary or secondary school in Illinois
18 that is in compliance with Title VI of the Civil Rights Act of
19 1964 and attendance at which satisfies the requirements of
20 Section 26-1 of the School Code.

21 (c) The credit may not be carried forward or back. In no
22 event shall a credit under this Section reduce the taxpayer's
23 liability to less than zero.

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