

HB4843



96TH GENERAL ASSEMBLY

State of Illinois

2009 and 2010

HB4843

Introduced 1/15/2010, by Rep. Jack McGuire

SYNOPSIS AS INTRODUCED:

35 ILCS 5/806

Amends the Illinois Income Tax Act. Provides that taxpayers who are blind are exempt from the penalty for failure to pay estimated taxes. Defines "blind". Effective immediately.

LRB096 16308 HLH 31566 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
5 changing Section 806 as follows:

6 (35 ILCS 5/806)

7 (Text of Section before amendment by P.A. 96-339)

8 Sec. 806. Exemption from penalty. An individual taxpayer
9 shall not be subject to a penalty for failing to pay estimated
10 tax as required by Section 803 if the taxpayer is (i) 65 years
11 of age or older and ~~is~~ a permanent resident of a nursing home
12 or (ii) blind. For purposes of this Section, "nursing home"
13 means a skilled nursing or intermediate long term care facility
14 that is subject to licensure by the Illinois Department of
15 Public Health under the Nursing Home Care Act. For purposes of
16 this Section, "blind" means a person whose central visual
17 acuity does not exceed 20/200 in the better eye with correcting
18 lenses or whose visual acuity, if better than 20/200, is
19 accompanied by a limit to the field of vision in the better eye
20 to such a degree that its widest diameter subtends an angle of
21 no greater than 20 degrees. In determining whether an
22 individual is blind, there shall be an examination by a
23 physician skilled in diseases of the eye, or by an optometrist,

1 whichever the individual shall select.

2 (Source: P.A. 90-491, eff. 1-1-98.)

3 (Text of Section after amendment by P.A. 96-339)

4 Sec. 806. Exemption from penalty. An individual taxpayer
5 shall not be subject to a penalty for failing to pay estimated
6 tax as required by Section 803 if the taxpayer is (i) 65 years
7 of age or older and ~~is~~ a permanent resident of a nursing home
8 or (ii) blind. For purposes of this Section, "nursing home"
9 means a skilled nursing or intermediate long term care facility
10 that is subject to licensure by the Illinois Department of
11 Public Health under the Nursing Home Care Act or the MR/DD
12 Community Care Act. For purposes of this Section, "blind" means
13 a person whose central visual acuity does not exceed 20/200 in
14 the better eye with correcting lenses or whose visual acuity,
15 if better than 20/200, is accompanied by a limit to the field
16 of vision in the better eye to such a degree that its widest
17 diameter subtends an angle of no greater than 20 degrees. In
18 determining whether an individual is blind, there shall be an
19 examination by a physician skilled in diseases of the eye, or
20 by an optometrist, whichever the individual shall select.

21 (Source: P.A. 96-339, eff. 7-1-10.)

22 Section 95. No acceleration or delay. Where this Act makes
23 changes in a statute that is represented in this Act by text
24 that is not yet or no longer in effect (for example, a Section

1 represented by multiple versions), the use of that text does
2 not accelerate or delay the taking effect of (i) the changes
3 made by this Act or (ii) provisions derived from any other
4 Public Act.

5 Section 99. Effective date. This Act takes effect upon
6 becoming law.