

SB1805



96TH GENERAL ASSEMBLY

State of Illinois

2009 and 2010

SB1805

Introduced 2/20/2009, by Sen. Don Harmon

SYNOPSIS AS INTRODUCED:

35 ILCS 5/204

from Ch. 120, par. 2-204

Amends the Illinois Income Tax Act. Makes a technical change in a Section concerning the standard exemption.

LRB096 08733 RCE 18865 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 changing Section 204 as follows:

6 (35 ILCS 5/204) (from Ch. 120, par. 2-204)

7 Sec. 204. Standard Exemption.

8 (a) Allowance of exemption. In computing net income under
9 this Act, there shall be allowed as an exemption the ~~the~~ sum of
10 the amounts determined under subsections (b), (c) and (d),
11 multiplied by a fraction the numerator of which is the amount
12 of the taxpayer's base income allocable to this State for the
13 taxable year and the denominator of which is the taxpayer's
14 total base income for the taxable year.

15 (b) Basic amount. For the purpose of subsection (a) of this
16 Section, except as provided by subsection (a) of Section 205
17 and in this subsection, each taxpayer shall be allowed a basic
18 amount of \$1000, except that for corporations the basic amount
19 shall be zero for tax years ending on or after December 31,
20 2003, and for individuals the basic amount shall be:

21 (1) for taxable years ending on or after December 31,
22 1998 and prior to December 31, 1999, \$1,300;

23 (2) for taxable years ending on or after December 31,

1 1999 and prior to December 31, 2000, \$1,650;

2 (3) for taxable years ending on or after December 31,
3 2000, \$2,000.

4 For taxable years ending on or after December 31, 1992, a
5 taxpayer whose Illinois base income exceeds the basic amount
6 and who is claimed as a dependent on another person's tax
7 return under the Internal Revenue Code of 1986 shall not be
8 allowed any basic amount under this subsection.

9 (c) Additional amount for individuals. In the case of an
10 individual taxpayer, there shall be allowed for the purpose of
11 subsection (a), in addition to the basic amount provided by
12 subsection (b), an additional exemption equal to the basic
13 amount for each exemption in excess of one allowable to such
14 individual taxpayer for the taxable year under Section 151 of
15 the Internal Revenue Code.

16 (d) Additional exemptions for an individual taxpayer and
17 his or her spouse. In the case of an individual taxpayer and
18 his or her spouse, he or she shall each be allowed additional
19 exemptions as follows:

20 (1) Additional exemption for taxpayer or spouse 65
21 years of age or older.

22 (A) For taxpayer. An additional exemption of
23 \$1,000 for the taxpayer if he or she has attained the
24 age of 65 before the end of the taxable year.

25 (B) For spouse when a joint return is not filed. An
26 additional exemption of \$1,000 for the spouse of the

1 taxpayer if a joint return is not made by the taxpayer
2 and his spouse, and if the spouse has attained the age
3 of 65 before the end of such taxable year, and, for the
4 calendar year in which the taxable year of the taxpayer
5 begins, has no gross income and is not the dependent of
6 another taxpayer.

7 (2) Additional exemption for blindness of taxpayer or
8 spouse.

9 (A) For taxpayer. An additional exemption of
10 \$1,000 for the taxpayer if he or she is blind at the
11 end of the taxable year.

12 (B) For spouse when a joint return is not filed. An
13 additional exemption of \$1,000 for the spouse of the
14 taxpayer if a separate return is made by the taxpayer,
15 and if the spouse is blind and, for the calendar year
16 in which the taxable year of the taxpayer begins, has
17 no gross income and is not the dependent of another
18 taxpayer. For purposes of this paragraph, the
19 determination of whether the spouse is blind shall be
20 made as of the end of the taxable year of the taxpayer;
21 except that if the spouse dies during such taxable year
22 such determination shall be made as of the time of such
23 death.

24 (C) Blindness defined. For purposes of this
25 subsection, an individual is blind only if his or her
26 central visual acuity does not exceed 20/200 in the

1 better eye with correcting lenses, or if his or her
2 visual acuity is greater than 20/200 but is accompanied
3 by a limitation in the fields of vision such that the
4 widest diameter of the visual fields subtends an angle
5 no greater than 20 degrees.

6 (e) Cross reference. See Article 3 for the manner of
7 determining base income allocable to this State.

8 (f) Application of Section 250. Section 250 does not apply
9 to the amendments to this Section made by Public Act 90-613.

10 (Source: P.A. 93-29, eff. 6-20-03.)