

HB3661



100TH GENERAL ASSEMBLY

State of Illinois

2017 and 2018

HB3661

by Rep. Christine Winger

SYNOPSIS AS INTRODUCED:

35 ILCS 5/224 new

Amends the Illinois Income Tax Act. Creates a credit each individual taxpayer employed as a teacher during the taxable year in an amount equal to the lesser of \$100 or the total amount expended by the taxpayer for classroom supplies during the taxable year. Provides that the credit may not be carried forward, carried back, or refunded to the taxpayer. Effective immediately.

LRB100 04217 HLH 14223 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 224 as follows:

6 (35 ILCS 5/224 new)

7 Sec. 224. Classroom expense credit.

8 (a) For taxable years beginning on or after January 1, 2017
9 and beginning prior to January 1, 2022, each individual
10 taxpayer employed as a teacher during the taxable year is
11 entitled to a credit against the tax imposed by subsections (a)
12 and (b) of Section 201 for amounts expended during the taxable
13 year for classroom supplies. The amount of the credit is the
14 lesser of \$100 or the total amount expended by the taxpayer for
15 classroom supplies during the taxable year.

16 (b) The tax credit may not reduce the taxpayer's liability
17 to less than zero. The amount of any unused credit under this
18 Section for a taxable year may not be carried forward to a
19 succeeding taxable year, carried back to a preceding taxable
20 year, or refunded.

21 Section 99. Effective date. This Act takes effect upon
22 becoming law.