



Sen. Andy Manar

Filed: 4/19/2018

10000SB0489sam003

LRB100 05128 HLH 38802 a

1 AMENDMENT TO SENATE BILL 489

2 AMENDMENT NO. _____. Amend Senate Bill 489 by replacing
3 everything after the enacting clause with the following:

4 "Section 5. The Illinois Income Tax Act is amended by
5 adding Section 227 as follows:

6 (35 ILCS 5/227 new)

7 Sec. 227. Foster family home tax credit.

8 (a) For taxable years ending on or after December 31, 2018,
9 an individual who has a licensed foster family home with an
10 applicable foster care placement in Illinois is entitled to a
11 credit against the tax imposed by subsections (a) and (b) of
12 Section 201 in an amount equal to \$500. The total credit
13 allowed with respect to any licensed foster family home shall
14 not exceed \$500 per taxable year.

15 (b) The credit shall not be awarded to a licensed foster
16 family home if any person living in the household:

1 (1) has had a foster care license revoked;

2 (2) has surrendered a foster care license for cause;

3 (3) has had a foster care license expire or surrendered
4 a foster care license while either an abuse or neglect
5 investigation or licensing investigation was pending or an
6 involuntary placement hold was placed on the home; or

7 (4) has had an indicated report of abuse or neglect.

8 (c) In no event shall a credit under this Section reduce a
9 taxpayer's liability to less than zero. If the amount of credit
10 exceeds the tax liability for the year, the excess may be
11 carried forward and applied to the tax liability for the 5
12 taxable years following the excess credit year. The tax credit
13 shall be applied to the earliest year for which there is a tax
14 liability. If there are credits for more than one year that are
15 available to offset liability, the earlier credit shall be
16 applied first.

17 (d) The Department of Children and Family Services shall
18 provide to the Department of Revenue, not later than January 15
19 of each year, a list of individuals who have licensed foster
20 family homes that meet the requirements for credit under
21 subsections (a) and (b) of this Section during the prior
22 calendar year. Such list shall include the name and taxpayer
23 identification number of each individual who has a licensed
24 foster family home with an applicable foster care placement,
25 the address of such home, and the names and identification
26 numbers of each child placed with such individual.

1 (e) For purposes of this Section:

2 "Applicable foster care placement" means a foster care
3 placement in an Illinois-licensed foster family home under the
4 Child Care Act of 1969 for more than 6 months out of the year.

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