



Sen. Jennifer Bertino-Tarrant

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LRB100 15931 HLH 37937 a

1 AMENDMENT TO SENATE BILL 2501

2 AMENDMENT NO. \_\_\_\_\_. Amend Senate Bill 2501 on page 1,  
3 line 15, by replacing "employer" with "taxpayer"; and

4 on page 1, immediately below line 17, by inserting the  
5 following:

6 "If the taxpayer is a partnership or Subchapter S  
7 corporation, the credit shall be allowed to the partners or  
8 shareholders in accordance with the determination of income and  
9 distributive share of income under Sections 702 and 704 and  
10 Subchapter S of the Internal Revenue Code."; and

11 by replacing everything from line 20 on page 1 through line 17  
12 on page 2 with the following:

13 "(c) The taxpayer shall provide the Department such  
14 information as the Department may require, including but not  
15 limited to: (i) the name, age, and taxpayer identification  
16 number of each qualifying apprentice employed by the taxpayer

1 during the taxable year; (ii) the amount of qualified education  
2 expenses incurred with respect to each qualifying apprentice;  
3 and (iii) the name of the school at which the qualifying  
4 apprentice is enrolled and the qualified education expenses are  
5 incurred.

6 (d) For purposes of this Section:

7 "Employer" means an Illinois taxpayer who is the employer  
8 of the qualifying apprentice.

9 "Qualifying apprentices" means individuals who (i) are  
10 residents of the State of Illinois, (ii) are between the ages  
11 of 16 and 30 years old at the close of the school year for which  
12 a credit is sought, (iii) during the school year for which a  
13 credit is sought were full-time apprentices enrolled in an  
14 apprenticeship program which is registered with the United  
15 States Department of Labor, Office of Apprenticeship, and (iv)  
16 are employed in Illinois by the taxpayer who is the employer.

17 "Qualified education expense" means the amount incurred on  
18 behalf of a qualifying apprentice not to exceed \$3,500 for  
19 tuition, book fees, and lab fees at the school or community  
20 college in which the apprentice is enrolled during the regular  
21 school year.

22 "School" means any public or nonpublic secondary school in  
23 Illinois that is: (i) an institution of higher education that  
24 provides a program that leads to an industry-recognized  
25 postsecondary credential or degree; (ii) an entity that carries  
26 out programs registered under the federal National

1 Apprenticeship Act; or (iii) another public or private provider  
2 of a program of training services, which may include a joint  
3 labor-management organization."