



Rep. Stephanie A. Kifowit

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10100HB2645ham001

LRB101 09352 HLH 57194 a

1 AMENDMENT TO HOUSE BILL 2645

2 AMENDMENT NO. \_\_\_\_\_. Amend House Bill 2645 on page 1, by  
3 replacing lines 10 through 13 with the following:

4 "year for the startup or continuing operation of a day program  
5 in the State for adults with intellectual and developmental  
6 disabilities is entitled to a credit against the tax imposed by  
7 subsections (a) and (b) of Section 201 in an amount equal to  
8 the amount of the donation. In addition, for taxable years  
9 beginning on or after January 1, 2020, each taxpayer that makes  
10 a donation during the taxable year to a business in the State  
11 that provides employment opportunities to adults with  
12 intellectual and developmental disabilities is entitled to a  
13 credit against the tax imposed by subsections (a) and (b) of  
14 Section 201 in an amount equal to the amount of the donation,  
15 but not to exceed the amount of wages paid by the business  
16 during the taxable year to adults with intellectual and  
17 developmental disabilities as a result of the donation."