



101ST GENERAL ASSEMBLY

State of Illinois

2019 and 2020

HB5254

by Rep. Nathan D. Reitz

SYNOPSIS AS INTRODUCED:

35 ILCS 5/230 new

Amends the Illinois Income Tax Act. Creates an income tax credit in an amount equal to 50% of the contributions made by the taxpayer during the taxable year to one or more qualifying pregnancy resource centers. Provides that the term "qualifying pregnancy resource center" means a nonprofit organization that is exempt from taxation under Section 501(c) of the Internal Revenue Code and is established for the purpose of providing free assistance to pregnant women in carrying their pregnancies to term.

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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 230 as follows:

6 (35 ILCS 5/230 new)

7 Sec. 230. Pregnancy resource center credit.

8 (a) For taxable years beginning on or after January 1,
9 2020, there is allowed a refundable credit against the tax
10 imposed under subsections (a) and (b) of Section 201 in an
11 amount equal to 50% of the contributions made by the taxpayer
12 during the taxable year to one or more qualifying pregnancy
13 resource centers.

14 (b) As used in this Section, "qualifying pregnancy resource
15 center" means a nonprofit organization that is exempt from
16 taxation under Section 501(c) of the Internal Revenue Code and
17 is established for the purpose of providing free assistance to
18 pregnant women in carrying their pregnancies to term; such
19 assistance includes pregnancy tests, ultrasound, prenatal
20 vitamins, maternity clothing, baby clothes and furniture,
21 diapers, cribs, car seats, housing and utility assistance, and
22 nutritional counseling.

23 (c) This Section is exempt from the provisions of Section

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