

HB3271



103RD GENERAL ASSEMBLY

State of Illinois

2023 and 2024

HB3271

Introduced 2/17/2023, by Rep. Travis Weaver

SYNOPSIS AS INTRODUCED:

35 ILCS 5/234 new

Amends the Illinois Income Tax Act. Creates an income tax credit in an amount equal to \$1,400 for individuals who serve as volunteer emergency workers for at least 9 months during the taxable year. Defines "volunteer emergency worker". Effective immediately.

LRB103 28497 HLH 54878 b

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
5 adding Section 234 as follows:

6 (35 ILCS 5/234 new)

7 Sec. 234. Volunteer firefighters and volunteer EMS
8 providers.

9 (a) For taxable years beginning on or after January 1,
10 2024, each individual who serves as a volunteer emergency
11 worker for at least 9 months during the taxable year is
12 entitled to a credit against the taxes imposed by subsections
13 (a) and (b) of Section 201 in an amount equal to \$1,400.

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

23 (c) As used in this Section, "volunteer emergency worker"

1 means a person who serves as a member of a fire department of a
2 fire protection district, municipality, or other unit of
3 government on other than a full-time career basis. "Volunteer
4 emergency worker" includes a person who serves on a volunteer
5 basis on behalf of a fire department or fire protection
6 district and is licensed under the Emergency Medical Services
7 (EMS) Systems Act as an Emergency Medical Responder (EMR)
8 (First Responder), Emergency Medical Technician (EMT),
9 Emergency Medical Technician-Intermediate (EMT-I), Advanced
10 Emergency Medical Responder (A-EMT), or Paramedic (EMT-P), or
11 a volunteer ambulance driver or attendant, as long as the
12 person does not work in one of those capacities on a full-time
13 career basis for another fire department, fire protection
14 district, or governmental entity.

15 (d) This Section is exempt from the provisions of Section
16 250.

17 Section 99. Effective date. This Act takes effect upon
18 becoming law.