



Sen. Omar Aquino

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10300SB0804sam001

LRB103 03259 HLH 59141 a

1 AMENDMENT TO SENATE BILL 804

2 AMENDMENT NO. \_\_\_\_\_. Amend Senate Bill 804 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 234 as follows:

6 (35 ILCS 5/234 new)

7 Sec. 234. Credit for qualified teachers.

8 (a) For taxable years ending on or after December 31,  
9 2023, each qualified teacher is entitled to a credit against  
10 the taxes imposed by subsections (a) and (b) of Section 201 in  
11 an aggregate amount equal to 50% of the total unreimbursed  
12 tuition costs incurred by that teacher to attend a public  
13 university in the State. Each qualified teacher may take no  
14 more than 20% of the aggregate credit available to that  
15 teacher under this Section in any taxable year. Qualified  
16 teachers must be actively employed as public school teachers

1 in the State during each taxable year in which they claim a  
2 credit under this Section. Notwithstanding the provisions of  
3 this subsection, the credit used by any single qualified  
4 teacher in any taxable year shall not exceed \$10,000.

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

14 (c) As used in this Section, "qualified teacher" means an  
15 individual who (i) graduates from a public university in the  
16 State on or after the effective date of this amendatory Act of  
17 the 103rd General Assembly, (ii) is first employed as a public  
18 school teacher after December 31, 2023, and (iii) has been  
19 employed as a public school teacher in the State for at least 5  
20 consecutive years prior to the first day of the taxable year or  
21 has achieved and maintained contractual continued service  
22 status pursuant to the School Code as of the first day of the  
23 taxable year.

24 (d) The Department shall adopt rules to implement this  
25 Section.

26 (e) This Section is exempt from the provisions of Section

1 250.

2 Section 99. Effective date. This Act takes effect upon  
3 becoming law.".