

1 AN ACT concerning taxes.

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 213 as follows:

6 (35 ILCS 5/213 new)

7 Sec. 213. Tax credit for volunteer firefighters. For  
8 taxable years ending on or after December 31, 2003, each  
9 taxpayer who was a member in good standing of a volunteer  
10 fire department during the entire taxable year is entitled to  
11 a credit against the tax imposed by subsections (a) and (b)  
12 of Section 201. The credit allowed under this Section may  
13 not exceed \$500 or the amount of the taxpayer's liability  
14 under this Act, whichever is less. If the amount of the  
15 credit exceeds the taxpayer's liability under this Act for  
16 the year, then the excess may not be carried forward to apply  
17 to the taxpayer's liability for the succeeding year. This  
18 Section is exempt from the provisions of Section 250.

19 Section 99. Effective date. This Act takes effect July  
20 1, 2003.