



94TH GENERAL ASSEMBLY

State of Illinois

2005 and 2006

HB4684

Introduced 1/12/2006, by Rep. Rich Brauer

SYNOPSIS AS INTRODUCED:

35 ILCS 5/216 new

Amends the Illinois Income Tax Act. Provides that for taxable years ending on or after December 31, 2006, each taxpayer who was a member in good standing of a volunteer fire department during the entire taxable year is entitled to an income tax credit. Provides that the credit may not exceed \$500 or the amount of the taxpayer's liability under this Act, whichever is less. Prohibits the carry forward of an excess tax credit to a succeeding year's tax liability. Exempts the provisions from the sunset requirements. Effective immediately.

LRB094 17228 BDD 52517 b

FISCAL NOTE ACT
MAY APPLY

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 adding
5 Section 216 as follows:

6 (35 ILCS 5/216 new)

7 Sec. 216. Tax credit for volunteer firefighters.

8 (a) For taxable years ending on or after December 31, 2006,
9 each taxpayer who was a member in good standing of a volunteer
10 fire department during the entire taxable year is entitled to a
11 credit against the tax imposed by subsections (a) and (b) of
12 Section 201. The credit allowed under this Section may not
13 exceed \$500 or the amount of the taxpayer's liability under
14 this Act, whichever is less. If the amount of the credit
15 exceeds the taxpayer's liability under this Act for the year,
16 then the excess may not be carried forward to apply to the
17 taxpayer's liability for the succeeding year.

18 (b) For the purposes of this Section, "volunteer
19 firefighter" means a firefighter who does not receive monetary
20 compensation for his or her services to a fire department or
21 fire protection district. Monetary compensation does not
22 include a monetary incentive awarded to a firefighter by the
23 board of trustees of a fire protection district under Section 6
24 of the Fire Protection Act.

25 (c) This Section is exempt from the provisions of Section
26 250.

27 Section 99. Effective date. This Act takes effect upon
28 becoming law.