



Rep. Steven Reick

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10400HB1192ham001

LRB104 03366 HLH 23629 a

1 AMENDMENT TO HOUSE BILL 1192

2 AMENDMENT NO. _____. Amend House Bill 1192 by replacing
3 everything from line 22 on page 1 through line 8 on page 2 with
4 the following:

5 "For taxable years beginning on or after January 1, 2025,
6 if the amount of the credit exceeds the taxpayer's income tax
7 liability for the applicable tax year, then the excess credit
8 shall be refunded to the taxpayer if the taxpayer is 65 years
9 of age or older on the last day of the taxable year for which
10 the credit is taken and the taxpayer's adjusted gross income
11 for the taxable year does not exceed (i) \$50,000, in the case
12 of spouses filing a joint federal tax return, or (ii) \$25,000,
13 in the case of all other taxpayers. For the purposes of this
14 Section, in the case of spouses filing a joint return, only one
15 spouse is required to have obtained the age of 65 by the last
16 day of the taxable year for which the credit is taken to be
17 eligible for the refund of the excess credit. Taxpayers,
18 including spouses if filing a joint return, shall provide

1 their year of birth on their Illinois income tax return for the
2 taxable year for which the credit is allowed. The amount of a
3 refund under this Section shall not be included in the
4 taxpayer's income or resources for the purposes of determining
5 eligibility or benefit level in any means-tested benefit
6 program administered by a governmental entity unless required
7 by federal law.

8 The Secretary of State shall exchange information with the
9 Department for the purpose of verifying the age of a taxpayer
10 claiming a refundable credit under this Section."