



Rep. Suzanne M. Ness

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LRB104 05140 HLH 23143 a

1 AMENDMENT TO HOUSE BILL 1369

2 AMENDMENT NO. _____. Amend House Bill 1369 by replacing
3 everything after the enacting clause with the following:

4 "Section 1. Short title. This Act may be cited as the
5 Caring for Caregivers Act.

6 Section 5. Definitions.

7 "Activities of daily living" means:

8 (1) ambulating, which means the ability of an
9 individual to move from one position to another and to
10 walk independently;

11 (2) feeding, which means the ability of an individual
12 to feed himself or herself;

13 (3) dressing, which means the ability to select
14 appropriate clothes and to put the clothes on without aid;

15 (4) personal hygiene, which means the ability to bathe
16 and groom oneself and to maintain dental hygiene and nail

1 and hair care;

2 (5) continence, which means the ability to control
3 bladder and bowel function; and

4 (6) toileting, which means the ability to get to and
5 from the toilet without aid and to use it appropriately.

6 "Department" means the Department on Aging.

7 "Eligible expenditure" means the following when directly
8 related to assisting the family caregiver in providing care to
9 an eligible family member:

10 (1) the improvement or alteration to the family
11 caregiver's or eligible family member's primary residence
12 to permit the eligible family member to live in the
13 residence and to remain mobile, safe, and independent;

14 (2) the family caregiver's purchase or lease of
15 equipment, including, but not limited to, durable medical
16 equipment, that is necessary to assist an eligible family
17 member in carrying out one or more activities of daily
18 living; and

19 (3) other expenses paid or incurred by the family
20 caregiver that assist the family caregiver in providing
21 care to an eligible family member, including, but not
22 limited to, expenses related to:

23 (A) obtaining respite care;

24 (B) obtaining adult day care;

25 (C) hiring a personal care attendant;

26 (D) hiring a home care aide;

1 (E) purchasing durable medical equipment;

2 (F) obtaining transportation; and

3 (G) acquiring assistive technology or other
4 technology.

5 Expenses incurred in carrying out general household
6 maintenance activities, such as painting, plumbing, electrical
7 repairs, or exterior maintenance, are not considered eligible
8 expenditures under this Act unless those expenditures qualify
9 under item (1) of this definition.

10 "Eligible family member" means an individual who meets all
11 of the following:

12 (1) the individual is a resident of the State;

13 (2) the individual is at least 60 years of age;

14 (3) the individual requires assistance with at least 2
15 activities of daily living, as certified by a licensed
16 health care provider;

17 (4) the individual qualifies as a dependent, spouse,
18 parent, or other relation of the family caregiver by
19 blood, marriage, or civil union, including an in-law,
20 sibling, grandparent, grandchild, stepparent, stepchild,
21 aunt, uncle, niece, nephew of the family caregiver, or an
22 individual whose close association with the family
23 caregiver is the equivalent of a family relationship; and

24 (5) the individual lives in a private residential home
25 and not in an assisted living center, nursing facility, or
26 residential care home.

1 "Family caregiver" means an individual who meets all of
2 the following:

3 (1) the individual is an Illinois resident and
4 taxpayer;

5 (2) the individual provides care and support for an
6 eligible family member;

7 (3) the individual has a federal adjusted gross income
8 for the taxable year of less than \$50,000 for an
9 individual and less than \$100,000 for spouses filing a
10 joint income tax return; and

11 (4) the individual has personally incurred
12 uncompensated eligible expenditures directly related to
13 the care of an eligible family member.

14 Section 10. Credit allowed.

15 (a) For taxable years beginning on or after January 1,
16 2026, a taxpayer who is a family caregiver and who incurs
17 eligible expenditures during the taxable year for the care and
18 support of an eligible family member may apply to the
19 Department, in the form and manner required by the Department
20 by rule, for a credit against the tax imposed by subsections
21 (a) and (b) of Section 201 of the Illinois Income Tax Act.
22 Subject to the limitations set forth in this Section, the
23 credit under this Act shall be equal to 100% of the eligible
24 expenditures incurred during the taxable year by the family
25 caregiver for the care and support of an eligible family

1 member, but not to exceed \$500 per taxpayer in any taxable
2 year.

3 (b) The credit or credits may not reduce the taxpayer's
4 liability to less than zero. Excess credit amounts under this
5 Act may not be carried forward or back.

6 (c) A taxpayer claiming a credit under this Section shall,
7 upon showing proof of eligible expenditures, receive from the
8 Department a certificate of verification regarding eligibility
9 for the credit under this Section. The taxpayer shall submit
10 to the Department of Revenue a copy of the certificate of
11 verification received for the taxable year with the taxpayer's
12 Illinois income tax return.

13 (d) The total credits authorized under this Section for
14 all taxpayers shall not exceed \$1,500,000 annually.

15 (e) This Act is exempt from the provisions of Section 250
16 of the Illinois Income Tax Act.

17 Section 15. Report. The Department shall submit an annual
18 report to the Governor and the General Assembly detailing (i)
19 the total amount of tax credits claimed under this Act for the
20 preceding fiscal year and (ii) the total number of taxpayers
21 who received credits under this Act for the preceding fiscal
22 year. The Department shall publish that report on its website
23 and shall provide a copy of the report to the Department of
24 Revenue for publication on the Department of Revenue's
25 website.

1 Section 20. Rulemaking. The Department on Aging, in
2 consultation with the Department of Revenue, shall adopt rules
3 to implement and administer the credit authorized by this Act.

4 Section 900. The Illinois Income Tax Act is amended by
5 adding Section 246 as follows:

6 (35 ILCS 5/246 new)

7 Sec. 246. The Caring for Caregivers Act; credit. For
8 taxable years beginning on or after January 1, 2026, a
9 taxpayer who is awarded a credit under the Caring for
10 Caregivers Act is entitled to a credit against the tax imposed
11 by subsections (a) and (b) of Section 201 of this Act as
12 provided in the Caring for Caregivers Act.

13 This Section is exempt from the provisions of Section 250.

14 Section 999. Effective date. This Act takes effect January
15 1, 2026."