

SB0178



104TH GENERAL ASSEMBLY

State of Illinois

2025 and 2026

SB0178

Introduced 1/17/2025, by Sen. Laura M. Murphy

SYNOPSIS AS INTRODUCED:

35 ILCS 5/235 new

Amends the Illinois Income Tax Act. Creates an income tax credit in an amount equal to the amount paid by the taxpayer during the taxable year for the purpose of purchasing materials, labor, and professional services to soundproof a residential home located at an eligible address against aircraft noise generated by an airport governed by the provisions of the Permanent Noise Monitoring Act. Provides that the credit may not reduce the taxpayer's liability to less than zero. Provides that the credit may be carried forward. Provides that the credit is exempt from the Act's automatic sunset provisions. Effective immediately.

LRB104 07331 HLH 17371 b

A BILL FOR

1 AN ACT concerning revenue.

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 235 as follows:

6 (35 ILCS 5/235 new)

7 Sec. 235. Credit for soundproofing of residential homes.

8 (a) For taxable years ending on or after December 31,
9 2025, each taxpayer is entitled to a credit against the tax
10 imposed under subsections (a) and (b) of Section 201 in an
11 amount equal to the amount paid by the taxpayer during the
12 taxable year for the purpose of purchasing materials, labor,
13 and professional services to soundproof a residential home
14 located at an eligible address against aircraft noise
15 generated by an airport governed by the provisions of the
16 Permanent Noise Monitoring Act. In order to be eligible for
17 the credit under this Section, the soundproofing work must be
18 carried out in accordance with the requirements of the
19 Illinois Residential Building Code Act.

20 (b) In no event shall a credit under this Section reduce a
21 taxpayer's liability to less than zero. If the amount of
22 credit exceeds the tax liability for the year, the excess may
23 be carried forward and applied to the tax liability for the 5

1 taxable years following the excess credit year. The tax credit
2 shall be applied to the earliest year for which there is a tax
3 liability. If there are credits for more than one year that are
4 available to offset liability, the earlier credit shall be
5 applied first.

6 (c) As used in this Section, "eligible address" means any
7 address located (i) within the 65 DNL Build-out Contour for
8 O'Hare International Airport, as defined by rules adopted by
9 the Federal Aviation Administration, (ii) within an
10 alternative 65 CNEI Build-out Contour for O'Hare International
11 Airport, with annual CNEI units as defined in subsection (a-3)
12 of Section 5 of the Permanent Noise Monitoring Act, or (iii)
13 not more than 20 miles east or west and not more than 3 miles
14 north or south of an airport runway aligned in an east-west
15 direction and located at O'Hare International Airport.

16 (d) This Section is exempt from the provisions of Section
17 250.

18 Section 99. Effective date. This Act takes effect upon
19 becoming law.