

SB1647



104TH GENERAL ASSEMBLY

State of Illinois

2025 and 2026

SB1647

Introduced 2/5/2025, by Sen. Sue Rezin

SYNOPSIS AS INTRODUCED:

35 ILCS 5/246 new

Amends the Illinois Income Tax Act. Creates an income tax credit for taxpayers who are the custodians of one or more children who attend an eligible preschool program in the State during the taxable year. Provides that the amount of the credit shall be 100% of the eligible expenses incurred by the taxpayer during the taxable year in sending the child to the eligible preschool program, but not to exceed \$1,500 per child. Effective immediately.

LRB104 03823 HLH 13847 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 246 as follows:

6 (35 ILCS 5/246 new)

7 Sec. 246. Early childhood education credit.

8 (a) For taxable years beginning on or after January 1,
9 2026, a taxpayer who is the custodian of one or more children
10 who attend an eligible preschool program in the State during
11 the taxable year shall be allowed a credit against the tax
12 imposed by subsections (a) and (b) of Section 201 in an amount
13 equal to 100% of the eligible expenses incurred by the
14 taxpayer during the taxable year in sending the child to the
15 eligible preschool program, but not to exceed \$1,500 per child
16 in any taxable year.

17 (b) In no event shall a credit under this Section reduce
18 the taxpayer's liability to less than zero. If the amount of
19 the credit exceeds the tax liability for the year, the excess
20 may be refunded to the taxpayer.

21 (c) As used in this Section:

22 "Custodian" means an Illinois resident who is the parent
23 or legal guardian of a child who is 3 to 5 years of age during

1 the taxable year.

2 "Eligible expenses" means tuition, fees, and necessary
3 school supplies associated with attendance at an eligible
4 preschool, but does not include any expenses for which the
5 taxpayer claims a deduction against the taxpayer's federal
6 income taxes for the same taxable year.

7 "Eligible preschool" means a preschool educational program
8 for children ages 3 to 5 that is operated by a public school
9 district or other entity that is eligible to conduct a
10 preschool educational program and that employs at least one
11 teacher who holds a Professional Educator License with an
12 early childhood education endorsement.

13 (d) This Section is exempt from the provisions of Section
14 250.

15 Section 99. Effective date. This Act takes effect upon
16 becoming law.