

SB3216



104TH GENERAL ASSEMBLY

State of Illinois

2025 and 2026

SB3216

Introduced 2/2/2026, by Sen. Sue Rezin

SYNOPSIS AS INTRODUCED:

35 ILCS 5/248 new

Amends the Illinois Income Tax Act. Creates an income tax credit for taxpayers who are employed as an early childhood teacher or an early childhood assistant during the taxable year and who have a federal adjusted gross income for the taxable year of \$75,000 or less. Provides that, for taxable years beginning on January 1, 2026 and beginning before January 1, 2027, the amount of the credit is \$1,000. Provides that, for subsequent taxable years, the credit amount shall be adjusted by the percentage increase, if any, in the Consumer Price Index for the preceding calendar year. Effective immediately.

LRB104 19260 HLH 32706 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 248 as follows:

6 (35 ILCS 5/248 new)

7 Sec. 248. Early Childhood Educator Tax Credit.

8 (a) As used in this Act:

9 "Consumer Price Index-U" means the index published by the
10 Bureau of Labor Statistics of the United States Department of
11 Labor that measures the average change in prices of goods and
12 services purchased by all urban consumers, United States city
13 average, all items, 1982-84=100.

14 "Early childhood assistant" means a person who is employed
15 by and working in a child care center as an early childhood
16 assistant and who meets the qualifications to be an early
17 childhood assistant set forth in 89 Ill. Adm. Code 407.150.

18 "Early childhood educator credit amount" means:

19 (1) for taxable years beginning on January 1, 2026 and
20 beginning before January 1, 2027, \$1,000; and

21 (2) for taxable years beginning on or after January 1,
22 2026, the early childhood educator credit amount for the
23 immediately preceding calendar year, multiplied by one

1 plus the percentage increase, if any, in the Consumer
2 Price Index-u for the 12-month period ending in September
3 of the calendar year immediately preceding the first day
4 of the taxable year for which the early childhood educator
5 credit amount is calculated.

6 "Early childhood teacher" means a person who is employed
7 by and working in a child care center as a teacher and who
8 meets the qualifications to be an early childhood teacher set
9 forth in 89 Ill. Adm. Code 407.140.

10 (b) For taxable years beginning on or after January 1,
11 2026, a taxpayer who is employed as an early childhood teacher
12 or an early childhood assistant during the taxable year and
13 who has a federal adjusted gross income for the taxable year of
14 \$75,000 or less shall be allowed a credit against the tax
15 imposed by subsections (a) and (b) of Section 201 in an amount
16 equal to the early childhood educator credit amount.

17 (c) If the amount of the credit exceeds the taxpayer's
18 Illinois income tax liability for the taxable year, then the
19 excess amount of the credit shall be refunded to the taxpayer.

20 (d) This Section is exempt from the provisions of Section
21 250.

22 Section 99. Effective date. This Act takes effect upon
23 becoming law.