

# SB3567



## 104TH GENERAL ASSEMBLY

State of Illinois

2025 and 2026

SB3567

Introduced 2/5/2026, by Sen. Omar Aquino

### SYNOPSIS AS INTRODUCED:

35 ILCS 5/244

Amends the Illinois Income Tax Act. Makes changes to the amount of the child tax credit based on the taxpayer's adjusted gross income. Effective immediately.

LRB104 19583 HLH 33031 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 changing Section 244 as follows:

6 (35 ILCS 5/244)

7 Sec. 244. Child tax credit.

8 (a) For the taxable years beginning on or after January 1,  
9 2024, each individual taxpayer who has at least one qualifying  
10 child who is younger than 12 years of age as of the last day of  
11 the taxable year is entitled to a credit against the tax  
12 imposed by subsections (a) and (b) of Section 201. For tax  
13 years beginning on or after January 1, 2024 and before January  
14 1, 2025, the credit shall be equal to 20% of the credit allowed  
15 to the taxpayer under Section 212 of this Act for that taxable  
16 year. For tax years beginning on or after January 1, 2025, the  
17 credit shall be calculated as follows: ~~amount of the credit~~  
18 ~~shall be equal to 40% of the credit allowed to the taxpayer~~  
19 ~~under Section 212 of this Act for that taxable year.~~

20 (1) For taxpayers whose adjusted gross income is at or  
21 below the income threshold to qualify for the maximum  
22 federal earned income tax credit under Section 32 of the  
23 Internal Revenue Code, the credit shall equal 40% of the

1 maximum value of the credit allowed under Section 212 of  
2 this Act based on the number of qualifying dependents as  
3 defined by Section 152 of the Internal Revenue Code.

4 (2) For taxpayers whose adjusted gross income exceeds  
5 the federal income threshold to qualify for the maximum  
6 federal earned income tax credit but qualify for at least  
7 \$1 of the credit available under Section 212 of this Act,  
8 the credit shall equal 40% of the credit allowed under  
9 Section 212 of this Act based on the number of qualifying  
10 dependents as defined by Internal Revenue Code Section 152  
11 of the Internal Revenue Code.

12 (3) For taxpayers who are eligible for the maximum  
13 allowable credit under Section 212 of this Act, the credit  
14 shall equal 40% of the credit allowed under Section 212 of  
15 this Act.

16 ~~(b) If the amount of the credit exceeds the income tax~~  
17 ~~liability for the applicable tax year, then the excess credit~~  
18 ~~shall be refunded to the taxpayer. The amount of the refund~~  
19 ~~under this Section shall not be included in the taxpayer's~~  
20 ~~income or resources for the purposes of determining~~  
21 ~~eligibility or benefit level in any means tested benefit~~  
22 ~~program administered by a governmental entity unless required~~  
23 ~~by federal law.~~

24 (c) The Department may adopt rules to carry out the  
25 provisions of this Section.

26 (d) As used in this Section, "qualifying child" has the

1 meaning given to that term in Section 152 of the Internal  
2 Revenue Code.

3 (e) This Section is exempt from the provisions of Section  
4 250.

5 (Source: P.A. 103-592, eff. 6-7-24; 104-417, eff. 8-15-25.)

6 Section 99. Effective date. This Act takes effect upon  
7 becoming law.