



## 104TH GENERAL ASSEMBLY

### State of Illinois

2025 and 2026

SB3852

Introduced 2/6/2026, by Sen. John F. Curran

#### SYNOPSIS AS INTRODUCED:

20 ILCS 605/605-1119 new  
30 ILCS 105/5.1038 new  
35 ILCS 5/246 new

Amends the Department of Commerce and Economic Opportunity Law of the Civil Administrative Code of Illinois. Provides that the Department shall establish a Child Care Solutions Pilot Program to make grants to child care centers in pilot communities. Creates the Illinois Child Care Solutions Fund for the purpose of funding the Program. Provides that the Illinois Child Care Solutions Fund may receive private donations. Provides that the State shall provide \$2 in matching funds from the General Revenue Fund for each \$1 in private donations received by the Fund, provided that the total amount of matching funds may not exceed \$3,000,000 in any State fiscal year. Amends the Illinois Income Tax Act. Creates an income tax credit in an amount equal to 75% of the amount donated by the taxpayer during the taxable year to the Illinois Child Care Solutions Fund. Effective immediately.

LRB104 17147 HLH 30566 b

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 Department of Commerce and Economic  
5 Opportunity Law of the Civil Administrative Code of Illinois  
6 is amended by adding Section 605-1119 as follows:

7 (20 ILCS 605/605-1119 new)

8 Sec. 605-1119. Child Care Solutions Pilot Program.

9 (a) Subject to appropriation, the Department shall  
10 establish a Child Care Solutions Pilot Program to make grants  
11 to child care centers in pilot communities. The Department  
12 shall designate up to 10 municipalities in the State to be  
13 pilot communities. Municipalities may apply to the Department  
14 for consideration for designation as a pilot community no  
15 later than January 1, 2027. In approving applications for  
16 designation as a pilot community, the Department shall  
17 consider the economic need of the community and shall strive  
18 to designate pilot communities in all geographic regions of  
19 the State.

20 (b) The Illinois Child Care Solutions Fund is hereby  
21 created as a special fund in the State treasury. The  
22 Department shall administer the Child Care Solutions Pilot  
23 Program using moneys appropriated from the Fund. The Fund

1 shall receive private donations, and the State shall provide  
2 \$2 in matching funds from the General Revenue Fund for each \$1  
3 in private donations received by the Fund, provided that the  
4 total amount of matching funds may not exceed \$3,000,000 in  
5 any State fiscal year.

6 (c) The Department shall adopt rules to administer this  
7 Section.

8 Section 10. The State Finance Act is amended by adding  
9 Section 5.1038 as follows:

10 (30 ILCS 105/5.1038 new)

11 Sec. 5.1038. The Illinois Child Care Solutions Fund.

12 Section 15. The Illinois Income Tax Act is amended by  
13 adding Section 246 as follows:

14 (35 ILCS 5/246 new)

15 Sec. 246. Donations to the Illinois Child Care Solutions  
16 Fund.

17 (a) Each taxpayer who makes a donation to the Illinois  
18 Child Care Solutions Fund during the taxable year is entitled  
19 to a credit against the taxes imposed by subsections (a) and  
20 (b) of Section 201 in an amount equal to 75% of those donated  
21 amounts.

22 (b) In no event shall a credit under this Section reduce

1 the taxpayer's liability to less than zero. If the amount of  
2 the credit exceeds the income tax liability for the applicable  
3 tax year, the excess may be carried forward and applied to the  
4 tax liability of the 5 taxable years following the excess  
5 credit year. The credit shall be applied to the earliest year  
6 for which there is a tax liability. If there are credits from  
7 more than one year that are available to offset a liability,  
8 the earlier credit shall be applied first.

9 (c) This Section is exempt from the provisions of Section  
10 250.

11 Section 99. Effective date. This Act takes effect upon  
12 becoming law.