



101ST GENERAL ASSEMBLY

State of Illinois

2019 and 2020

HB4858

Introduced 2/18/2020, by Rep. Michael T. Marron

SYNOPSIS AS INTRODUCED:

35 ILCS 5/232 new

Amends the Illinois Income Tax Act. Creates a credit in an amount equal to \$5,000 for taxpayers that first begin to operate an onsite clinic for use by employees of the taxpayer during the taxable year. Effective immediately.

LRB101 16929 HLH 66329 b

FISCAL NOTE ACT
MAY APPLY

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 adding
5 Section 232 as follows:

6 (35 ILCS 5/232 new)

7 Sec. 232. Credit for employee clinics.

8 (a) For taxable years beginning on or after January 1,
9 2020, there shall be allowed a credit against the tax imposed
10 by subsections (a) and (b) of Section 201 of this Act in amount
11 equal to \$5,000 for each taxpayer that first begins to operate
12 an onsite clinic for use by employees of the taxpayer during
13 the taxable year.

14 (b) In no event shall a credit under this Section reduce a
15 taxpayer's liability to less than zero. If the amount of the
16 credit exceeds the tax liability for the year, the excess may
17 be carried forward and applied to the tax liability for the 5
18 taxable years following the excess credit year. The tax credit
19 shall be applied to the earliest year for which there is a tax
20 liability. If there are credits for more than one year that are
21 available to offset liability, the earlier credit shall be
22 applied first.

23 (c) The Department of Labor, in collaboration with the

1 Department of Revenue, shall adopt rules to implement the
2 provisions of this Section.

3 (d) For the purposes of this Section, "onsite clinic" means
4 a facility, operated at the expense of the taxpayer claiming
5 the credit, that offers one or more medical and wellness
6 services delivered by licensed healthcare providers to the
7 taxpayer's employees and is open on a regular basis during the
8 taxable year.

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

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