

# HB5532



## 101ST GENERAL ASSEMBLY

State of Illinois

2019 and 2020

HB5532

by Rep. Monica Bristow

### SYNOPSIS AS INTRODUCED:

35 ILCS 5/232 new

Amends the Illinois Income Tax Act. Creates an income tax credit for taxpayers who are caregivers of a veteran with a disability. Provides that the credit shall be in an amount equal to 5% of the costs incurred in caring for the veteran, not to exceed \$1,000 in credits in any taxable year. Effective immediately.

LRB101 17229 HLH 66633 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. Caregiver credit.

8 (a) For taxable years ending on or after December 31, 2020,  
9 each taxpayer who is an eligible caregiver of a veteran with a  
10 disability is entitled to a credit against the tax imposed by  
11 subsections (a) and (b) of Section 201 in an amount equal to 5%  
12 of the costs incurred in caring for the veteran, not to exceed  
13 \$1,000 in credits in any 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 credit  
16 exceeds the tax liability for the year, the excess may be  
17 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) As used in this Section:

1       "Costs incurred" means, but is not limited to: expenditures  
2       for respite care; expenditures for counseling or support  
3       groups; training related to caring for a veteran with  
4       disability; travel costs; technology that assists in providing  
5       care; and expenditures for medical and hygiene items used by  
6       the veteran.

7       "Eligible caregiver" means a family member or paid worker  
8       who provides care for a qualified veteran with a disability and  
9       assists with performing the activities of daily life.

10       "Veteran" means an Illinois resident who has served as a  
11       member of the United States Armed Forces on active duty or  
12       State active duty, a member of the Illinois National Guard, or  
13       a member of the United States Reserve Forces who has received  
14       an honorable discharge.

15       "Veteran with a disability" means a veteran with a  
16       service-connected disability, as certified by the United  
17       States Department of Veterans Affairs.

18       (d) This Section is exempt from the provisions of Section  
19       250.

20       Section 99. Effective date. This Act takes effect upon  
21       becoming law.