



Rep. Brad Halbrook

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10200HB2802ham001

LRB102 10993 HLH 24302 a

1 AMENDMENT TO HOUSE BILL 2802

2 AMENDMENT NO. _____. Amend House Bill 2802 by replacing
3 everything after the enacting clause with the following:

4 "Section 5. The Illinois Income Tax Act is amended by
5 adding Section 232 as follows:

6 (35 ILCS 5/232 new)

7 Sec. 232. Tax credit for volunteer emergency workers.

8 (a) For taxable years ending on or after December 31,
9 2021, each taxpayer who serves as a volunteer emergency worker
10 for at least 6 months during the taxable year is entitled to a
11 credit against the tax imposed by subsections (a) and (b) of
12 Section 201 in the amount of \$1,000.

13 (b) The credit under this Section may not be carried
14 forward or back and may not reduce the taxpayer's liability to
15 less than zero.

16 (c) For the purposes of this Section, "volunteer emergency

1 worker" means a firefighter or ambulance services worker who
2 is classified as a volunteer under the federal Fair Labor
3 Standards Act, as interpreted by the United States Department
4 of Labor, Wage and Hour Division, in opinion letter
5 FLSA2006-28 issued on August 7, 2006.

6 (d) Documentation that supports the credit under this
7 Section, including, but not limited to, an official written
8 statement from the fire protection district, municipality, or
9 other unit of government for which the individual provides
10 services, shall be attached to the taxpayer's Illinois income
11 tax return.

12 (e) The Department may adopt rules to administer this
13 Section, including rules pertaining to qualifications and
14 necessary documentation needed to claim for the credit.

15 (f) This Section is exempt from the provisions of Section
16 250.

17 Section 99. Effective date. This Act takes effect upon
18 becoming law."