



102ND GENERAL ASSEMBLY

State of Illinois

2021 and 2022

HB4428

Introduced 1/21/2022, by Rep. Michael J. Zalewski

SYNOPSIS AS INTRODUCED:

35 ILCS 5/232 new

Amends the Illinois Income Tax Act. Creates an income tax credit for taxpayers who are employed as law enforcement officers in an amount equal to 100% of the unreimbursed expenses paid by the taxpayer during the taxable year for: (1) professional certifications required for the performance of the taxpayer's duties as a law enforcement officer; (2) equipment used by the taxpayer in the performance of his or her duties as a law enforcement officer; and (3) mental health training. Effective immediately.

LRB102 22273 HLH 31406 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 Illinois Income Tax Act is amended by
5 adding Section 232 as follows:

6 (35 ILCS 5/232 new)

7 Sec. 232. Law enforcement credit.

8 (a) For taxable years ending on or after December 31,
9 2022, each taxpayer who is employed as a law enforcement
10 officer during the taxable year is entitled to a credit
11 against the taxes imposed by subsections (a) and (b) of
12 Section 201 in an amount equal to 100% of the unreimbursed
13 expenses paid by the taxpayer during the taxable year for: (1)
14 professional certifications required for the performance of
15 the taxpayer's duties as a law enforcement officer; (2)
16 equipment used by the taxpayer in the performance of his or her
17 duties as a law enforcement officer, including, but not
18 limited to, helmets, bulletproof vests, and other body armor;
19 and (3) mental health training.

20 (b) In no event shall a credit under this Section reduce
21 the taxpayer's liability to less than zero. If the amount of
22 the credit exceeds the tax liability for the year, the excess
23 may be carried forward and applied to the tax liability of the

1 5 taxable years following the excess credit year. The tax
2 credit shall be applied to the earliest year for which there is
3 a tax liability. If there are credits for more than one year
4 that are available to offset a liability, the earlier credit
5 shall be applied first.

6 (c) As used in this Section, "law enforcement officer"
7 means any person employed by a county, municipality, or
8 township as a policeman, peace officer, or in some like
9 position involving the enforcement of the law and protection
10 of the public interest at the risk of that person's life.

11 (d) This Section is exempt from the provisions of Section
12 250.

13 Section 99. Effective date. This Act takes effect upon
14 becoming law.