



Sen. Doris Turner

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10200SB1135sam001

LRB102 04969 HLH 25431 a

1 AMENDMENT TO SENATE BILL 1135

2 AMENDMENT NO. _____. Amend Senate Bill 1135 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. Health care workers.

8 (a) For taxable years beginning on or after January 1,
9 2022 and beginning prior to January 1, 2027, each taxpayer who
10 is employed as a health care worker during the taxable year and
11 whose household income is less than the maximum income
12 limitation for that taxable year is entitled to a credit
13 against the taxes imposed by subsections (a) and (b) of
14 Section 201 in an amount equal to \$500.

15 (b) In no event shall a credit under this Section reduce a
16 taxpayer's liability to less than zero. If the amount of

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

8 (c) As used in this Section:

9 "Health care worker" means a person who is employed to
10 provide direct patient care services, including a physician,
11 dentist, dental assistant, physical therapist, occupational
12 therapist, respiratory therapist, advanced practice registered
13 nurse, registered nurse, licensed practical nurse, nursing
14 assistant, physician assistant, or x-ray or laboratory
15 technician.

16 "Maximum income limitation" means a federal adjusted gross
17 income of (i) \$150,000 for married taxpayers filing a joint
18 return and (ii) \$100,000 for all other taxpayers.

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