



Sen. Rachelle Crowe

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10200SB1141sam001

LRB102 04966 HLH 25204 a

1 AMENDMENT TO SENATE BILL 1141

2 AMENDMENT NO. \_\_\_\_\_. Amend Senate Bill 1141 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. New resident working remotely credit.

8 (a) For taxable years beginning on or after January 1,  
9 2022, every qualified new resident shall be allowed a credit  
10 against the tax imposed under subsections (a) and (b) of  
11 Section 201 of this Act in an amount equal to \$2,500 per  
12 taxable year. The credit is allowed for the first taxable year  
13 in which the taxpayer is a qualified new resident and for each  
14 of the 2 taxable years immediately following that taxable  
15 year, provided that the taxpayer continues to meet the  
16 definition of "qualified new resident" during the applicable

1 taxable year.

2 The credit or credits under this Section may not reduce  
3 the taxpayer's liability to less than zero. Excess credits  
4 under this Section may not be carried forward or back and are  
5 nonrefundable.

6 (b) For the purposes of this Section:

7 "Nonresident employer" means an employer who does not  
8 maintain an office or transact business in this State within  
9 the meaning of Section 701 of this Act (other than the  
10 principal residence of a qualified new resident) for the  
11 taxable year for which the credit is allowed under this  
12 Section.

13 "Primarily employed by a nonresident employer" means that  
14 more than half of the individual's salary or wages during the  
15 taxable year are paid by a nonresident employer.

16 "Principal residence" means the qualified new resident's  
17 principal residence for the purposes of the credit under  
18 Section 208, except that the qualified new resident is not  
19 required to be liable for the payment of real property taxes  
20 with respect to that property and may be an owner of the  
21 property or a lessee.

22 "Qualified new resident" means an individual other than a  
23 nonresident or part-year resident of this State who: (i)  
24 during the 3 taxable years immediately prior to the first year  
25 of eligibility was a nonresident or part-year resident of this  
26 State; (ii) is primarily employed during the taxable year by a

1 nonresident employer; and (iii) performs substantially all  
2 services on behalf of a nonresident employer for the taxable  
3 year from the individual's principal residence in this State.  
4 An individual performs substantially all services from the  
5 individual's primary residence if at least 90% of the service,  
6 determined on a time basis, is performed at the location of the  
7 individual's principal residence.

8 (c) This Section is exempt from the provisions of Section  
9 250 of this Act.

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