



Sen. Scott M. Bennett

**Filed: 4/1/2022**

10200SB1150sam001

LRB102 04951 HLH 38514 a

1 AMENDMENT TO SENATE BILL 1150

2 AMENDMENT NO. \_\_\_\_\_. Amend Senate Bill 1150 by replacing  
3 everything after the enacting clause with the following:

4 "Article 5. INCOME TAX REFUNDS

5 Section 5-5. The Illinois Administrative Procedure Act is  
6 amended by adding Section 5-45.21 as follows:

7 (5 ILCS 100/5-45.21 new)

8 Sec. 5-45.21. Emergency rulemaking. To provide for the  
9 expeditious and timely implementation of this amendatory Act  
10 of the 102nd General Assembly, emergency rules implementing  
11 Section 212.1 of the Illinois Income Tax Act may be adopted in  
12 accordance with Section 5-45 by the Department of Revenue. The  
13 adoption of emergency rules authorized by Section 5-45 and  
14 this Section is deemed to be necessary for the public  
15 interest, safety, and welfare.

1       This Section is repealed one year after the effective date  
2 of this amendatory Act of the 102nd General Assembly.

3       Section 5-10. The Illinois Income Tax Act is amended by  
4 adding Section 212.1 as follows:

5           (35 ILCS 5/212.1 new)

6       Sec. 212.1. Fiscal Year 2023 individual income tax  
7 refunds.

8       (a) Each taxpayer who files an individual income tax  
9 return under this Act for the taxable year that began on  
10 January 1, 2021 and has a federal adjusted gross income for  
11 that taxable year that does not exceed \$250,000 for single  
12 filers or \$500,000 for spouses filing a joint return, as  
13 represented on the taxpayer's individual income tax return  
14 under this Act, is entitled to a one-time refund under this  
15 Section. The amount of the refund shall be \$100 for single  
16 filers and \$200 for spouses filing a joint return, plus an  
17 additional \$50 for each person who is claimed as a dependent on  
18 the taxpayer's federal income tax return for the taxable year  
19 that began on January 1, 2021, not to exceed 3 dependents per  
20 refund. A taxpayer who files an individual income tax return  
21 under this Act for the taxable year that began on January 1,  
22 2021, and who is claimed as a dependent on another  
23 individual's return for that year, is ineligible for the  
24 refund provided under this Section. Spouses who qualify for a

1 refund under this Section and who file a joint return shall be  
2 treated as a single taxpayer for the purposes of the refund  
3 under this Section. For a part-year resident, the amount of  
4 the refund under this Section shall be in proportion to the  
5 amount of the taxpayer's income that is attributable to this  
6 State for the taxable year that began on January 1, 2021.  
7 Taxpayers who were non-residents for the taxable year that  
8 began on January 1, 2021 are not entitled to a refund under  
9 this Section.

10 (b) As soon as possible after the effective date of this  
11 amendatory Act of the 102nd General Assembly, the Department  
12 shall examine each individual income tax return filed for the  
13 taxable year that began on January 1, 2021 for the purpose of  
14 granting refunds under this Section. Based on those  
15 examinations, the Department shall submit a voucher to the  
16 State Comptroller and the State Treasurer for the amount of  
17 each refund under this Section. Those vouchers shall be issued  
18 no later than August 1, 2022. Except as provided in subsection  
19 (c), payment shall be made to the taxpayer no later than  
20 October 1, 2022 by a warrant drawn on the State treasury by the  
21 State Comptroller and countersigned by the State Treasurer.

22 (c) Notwithstanding the provisions of subsection (b), if a  
23 qualified taxpayer has been granted an extension for the  
24 filing of his or her Illinois income tax return for the taxable  
25 year beginning on January 1, 2021, then the voucher for  
26 payment shall be issued no later than 60 days after the

1 extended return is accepted by the Department (but in no event  
2 earlier than August 1, 2022), and payment shall be made to the  
3 taxpayer within 30 days after the voucher is received by the  
4 State Comptroller (but in no event earlier than October 1,  
5 2022). If the taxpayer files an amended return indicating that  
6 he or she is entitled to a refund under this Section that he or  
7 she did not receive, or indicating that he or she did not  
8 receive the full refund amount to which he or she is entitled,  
9 then the refund shall be processed in the same manner as a  
10 claim for refund under Article 9. If the taxpayer files an  
11 amended return indicating that he or she received a refund  
12 under this Section to which he or she is not entitled, then the  
13 Department shall issue a notice of deficiency as provided in  
14 Article 9.

15 (d) The amount of a refund under this Section shall not be  
16 included in the taxpayer's income or resources for the  
17 purposes of determining eligibility or benefit level in any  
18 means-tested benefit program administered by a governmental  
19 entity unless required by federal law.

20 (e) Nothing in this Section prevents a taxpayer from  
21 receiving the earned income tax credit and the refund under  
22 this Section for the same taxable year.

23 (f) The Department shall adopt rules for the  
24 implementation of this Section, including emergency rules  
25 under Section 5-45.21 of the Illinois Administrative Procedure  
26 Act.

1                   Article 99. EFFECTIVE DATE

2           Section 99-99. Effective date. This Act takes effect upon  
3    becoming law.".