



Sen. Linda Holmes

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10200SB1150sam007

LRB102 04951 HLH 38440 a

1 AMENDMENT TO SENATE BILL 1150

2 AMENDMENT NO. _____. Amend Senate Bill 1150, AS AMENDED,
3 by inserting Article 35 in its proper numeric sequence as
4 follows:

5 "Article 35. INSTRUCTIONAL MATERIALS

6 Section 35-5. The Illinois Income Tax Act is amended by
7 changing Section 225 as follows:

8 (35 ILCS 5/225)

9 Sec. 225. Credit for instructional materials and supplies.
10 For taxable years beginning on and after January 1, 2017, a
11 taxpayer shall be allowed a credit in the amount paid by the
12 taxpayer during the taxable year for instructional materials
13 and supplies with respect to classroom based instruction in a
14 qualified school, or the maximum credit amount ~~\$250~~, whichever
15 is less, provided that the taxpayer is a teacher, instructor,

1 counselor, principal, or aide in a qualified school for at
2 least 900 hours during a school year.

3 The credit may not be carried back and may not reduce the
4 taxpayer's liability to less than zero. If the amount of the
5 credit exceeds the tax liability for the year, the excess may
6 be carried forward and applied to the tax liability of the 5
7 taxable years following the excess credit year. The tax credit
8 shall be applied to the earliest year for which there is a tax
9 liability. If there are credits for more than one year that are
10 available to offset a liability, the earlier credit shall be
11 applied first.

12 For purposes of this Section, the term "materials and
13 supplies" means amounts paid for instructional materials or
14 supplies that are designated for classroom use in any
15 qualified school. For purposes of this Section, the term
16 "qualified school" means a public school or non-public school
17 located in Illinois.

18 For purposes of this Section, the term "maximum credit
19 amount" means (i) \$250 for taxable years beginning prior to
20 January 1, 2023 and (ii) \$300 for taxable years beginning on or
21 after January 1, 2023.

22 This Section is exempt from the provisions of Section 250.
23 (Source: P.A. 100-22, eff. 7-6-17.)".