



Sen. Laura Fine

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1 AMENDMENT TO SENATE BILL 3617

2 AMENDMENT NO. _____. Amend Senate Bill 3617 by replacing
3 line 14 on page 13 through line 8 on page 22 with the
4 following:

5 "Section 3-1. Short title. This Article may be cited as
6 the Recovery and Mental Health Tax Credit Act. References in
7 this Article to "this Act" mean this Article.

8 Section 3-5. Findings.

9 (a) In the interest of reducing stigma and increasing the
10 available pool of potential employees, the General Assembly
11 finds and declares that those residents of Illinois diagnosed
12 with mental illness and substance use disorders should be
13 eligible for and encouraged to seek gainful employment.

14 (b) The General Assembly finds and declares that minority
15 communities in the State have been more negatively impacted in
16 employment opportunities for minority residents diagnosed with

1 mental illness and substance use disorders and should receive
2 additional employment opportunities and incentives for
3 employing minority residents diagnosed with mental illness or
4 substance use disorders.

5 (c) Due to the COVID-19 public health emergency, employers
6 in the State of Illinois have suffered negative economic
7 impacts, a loss in workforce, staffing difficulties, and have
8 found it difficult to recruit new workers.

9 (d) In the interest of providing additional employment
10 opportunities for those residents of Illinois diagnosed with
11 mental illness or substance use disorders and expanding the
12 pool of potential workers in the State, the General Assembly
13 finds and declares that certain qualified employers who employ
14 eligible individuals should be eligible for a tax credit.

15 Section 3-10. Definitions. As used in this Act:

16 "Department" means the Department of Human Services.

17 "Eligible individual" means an individual with a substance
18 use disorder, as that term is defined under Section 1-10 of the
19 Substance Use Disorder Act, or an individual with a mental
20 illness as that term is defined under Section 1-129 of the
21 Mental Health and Developmental Disabilities Code, who is in a
22 state of wellness and recovery where there is an abatement of
23 signs and symptoms that characterize active substance use
24 disorder or mental illness and has demonstrated to the
25 qualified employer's satisfaction, pursuant to regulations

1 adopted by the Department, that he or she has completed a
2 course of treatment or is currently in receipt of treatment
3 for such substance use disorder or mental illness. A relapse
4 in an individual's state of wellness shall not make the
5 individual ineligible, so long as the individual shows a
6 continued commitment to recovery that aligns with an
7 individual's relapse prevention plan, discharge plan, or
8 recovery plan.

9 "Qualified employer" means an employer operating within
10 the State that has received a certificate of tax credit from
11 the Department after the Department has determined that the
12 employer:

13 (1) provides a recovery supportive environment for
14 their employees evidenced by a formal working relationship
15 with a substance use disorder treatment provider or
16 facility or mental health provider or facility, each as
17 may be licensed or certified within the State of Illinois,
18 and providing reasonable accommodation to the employees to
19 address their substance use disorder or mental illness,
20 all at no cost or expense to the eligible individual; and

21 (2) satisfies all other criteria in this Section and
22 established by the Department to participate in the
23 recovery tax program created hereunder.

24 "Taxpayer" means any individual, corporation,
25 partnership, trust, or other entity subject to the Illinois
26 income tax. For the purposes of this Act, 2 individuals filing

1 a joint return shall be considered one taxpayer.

2 Section 3-15. Authorization of tax credit program for
3 individuals in recovery from substance use disorders or mental
4 illness.

5 (a) For taxable years beginning on or after January 1,
6 2023, the Department is authorized to and shall establish and
7 administer a recovery tax credit program to provide tax
8 incentives to qualified employers who employ eligible
9 individuals in recovery from a substance use disorder or
10 mental illness in part-time and full-time positions within
11 Illinois. The Department shall award the tax credit by
12 issuance of a certificate of tax credit to the qualified
13 employer, who will present the certificate of tax credit to
14 the Department of Revenue by attaching the certificate to its
15 tax return, as a credit against the qualified employer's tax
16 obligation in accordance with this Act. The Department shall
17 maintain an electronic listing of the certificates issued by
18 which the Department of Revenue may confirm the eligibility of
19 qualified employers for the tax credit.

20 (b) To be a qualified employer, an employer must apply
21 annually to the Department to claim a credit based upon
22 eligible individuals employed during the preceding calendar
23 year, using the forms prescribed by the Department. To be
24 approved for a credit under this Act, the employer must:

25 (1) agree to provide to the Department the information

1 necessary to demonstrate that the employer has satisfied
2 program eligibility requirements and provided all
3 information requested or needed by the Department,
4 including the number of hours worked by the eligible
5 individual and other information necessary for the
6 Department to calculate the amount of credit permitted;
7 and

8 (2) agree to provide names, employer identification
9 numbers, amounts that the employer may claim, and other
10 information necessary for the Department to calculate any
11 tax credit.

12 (c) To be an eligible individual, the individual must be
13 diagnosed with or have been diagnosed with a substance use
14 disorder or mental illness. Disclosure by the eligible
15 individual of his or her mental illness or substance use
16 disorder shall be completely voluntary and his or her health
17 information may not be shared or disclosed under this Act
18 without the eligible individual's express written consent. The
19 eligible individual must have been employed by the qualified
20 employer in the State for a minimum of 500 hours during the
21 applicable calendar year and the tax credit may only begin on
22 the date the eligible individual is hired by the qualified
23 employer and ending on December 31 of that calendar year or the
24 date that the eligible individual's employment with the
25 qualified employer ends, whichever occurs first. Only one tax
26 credit may be awarded for any eligible individual while

1 employed by the same or related qualified employer. The hours
2 of employment of 2 or more eligible individuals may not be
3 aggregated to reach the minimum number of hours. If an
4 eligible individual has worked in excess of 500 hours between
5 the date of hiring and December 31 of that year, a qualified
6 employer can elect to compute and claim a credit for such
7 eligible individual in that year based on the hours worked by
8 December 31. Alternatively, the qualified employer may elect
9 to include such individual in the computation of the credit in
10 the year immediately succeeding the year in which the eligible
11 individual was hired. In that case, the credit shall be
12 computed on the basis of all hours worked by the eligible
13 individual from the date of hire to the earlier of the last day
14 of employment or December 31 of the succeeding year.

15 (d) The aggregate amount of all credits the Department may
16 award under this Act in any calendar year may not exceed
17 \$2,000,000.

18 (e) If the qualified employer's taxable year is a calendar
19 year, the employer shall be entitled to claim the credit as
20 shown on the certificate of tax credit on the calendar year
21 return for which the certificate of tax credit was issued. If
22 the certified employer's taxable year is a fiscal year, the
23 qualified employer shall be entitled to claim the credit as
24 shown on the certificate of tax credit on the return for the
25 fiscal year that includes the last day of the calendar year
26 covered by the certificate of tax credit. The tax credit may

1 not be carried forward.

2 (f) If Department criteria and all other requirements are
3 met, a qualified employer shall be entitled to a tax credit
4 equal to the product of \$1 and the number of hours worked by
5 each eligible individual during the eligible individual's
6 period of employment with the qualified employer. The tax
7 credit awarded hereunder may not exceed \$2,000 per eligible
8 individual employed by the qualified employer in the State. In
9 determining the amount of tax credit that any qualified
10 employer may claim, the Department shall review all claims
11 submitted for credit by all employers and, to the extent that
12 the total amount claimed by employers exceeds the amount
13 allocated for this program in that calendar year, shall issue
14 tax credits on a pro rata basis corresponding to each
15 qualified employer's share of the total amount claimed.

16 (g) No tax credit awarded under this Act may reduce a
17 qualified employer's tax obligation to less than zero.

18 (h) The Department of Revenue shall review the certificate
19 issued to the qualified employer and submitted with its tax
20 return and, if approved, accept and apply the tax credit
21 toward the qualified employer's income tax obligation. A
22 taxpayer that is a qualified employer that has received a
23 certificate of tax credit from the Department shall be allowed
24 a credit against the tax imposed equal to the amount shown on
25 such certificate of tax credit. For partners, shareholders of
26 Subchapter S corporations, and owners of limited liability

1 companies, if the liability company is treated as a
2 partnership for purposes of federal and State income taxation,
3 there shall be allowed a credit under this subsection (f) to be
4 determined in accordance with the determination of income and
5 distributive share of income under Sections 702 and 704 and
6 Subchapter S of the Internal Revenue Code. In carrying out
7 this Act, no patient-specific information shall be shared or
8 disclosed. Any individual or patient-specific information
9 collected by the Department or the Department of Revenue shall
10 not be subject to public disclosure or Freedom of Information
11 Act requests.

12 (i) The credit under this Act is exempt from the
13 provisions of Section 250 of the Illinois Income Tax Act.

14 Section 3-20. Advisory Council on Mental Illness and
15 Substance Use Disorder Impacts on Employment Opportunities
16 within Minority Communities. The Secretary of the Department
17 shall appoint the Advisory Council on Mental Illness and
18 Substance Use Disorder Impacts on Employment Opportunities
19 within Minority Communities, to be composed of 15 members,
20 which shall include a balanced representation of recipients,
21 services providers, employers, local governmental units,
22 community and welfare advocacy groups, academia, and the
23 general public. The Advisory Council shall advise the
24 Department regarding all aspects of employment impacts
25 resulting from mental illnesses and substance use disorders

1 within minority communities, tax credits, outreach, marketing,
2 and education about the tax credit and employment
3 opportunities, and other areas as deemed appropriate by the
4 Secretary. In appointing the first Council, the Secretary
5 shall name 8 members to terms of 2 years and 7 members to serve
6 terms of 4 years, all of whom shall be appointed within 6
7 months of the effective date of this Act. All members
8 appointed thereafter shall serve terms of 4 years. Members
9 shall serve without compensation other than reimbursement of
10 expenses actually incurred in the performance of their
11 official duties. At its first meeting, the Advisory Council
12 shall select a chair from among its members. The Advisory
13 Council shall meet at least quarterly and at other times at the
14 call of the chair.

15 Section 3-25. Powers. The Department shall adopt rules for
16 the administration of this Act. The Department may enter into
17 an intergovernmental agreement with the Department of Revenue
18 for the administration of this Act.

19 Section 3-30. The Illinois Income Tax Act is amended by
20 adding Section 232 as follows:

21 (35 ILCS 5/232 new)

22 Sec. 232. Recovery and Mental Health Tax Credit Act. A
23 taxpayer who has been awarded a credit under the Recovery and

1 Mental Health Tax Credit Act is entitled to a credit against
2 the tax imposed by subsections (a) and (b) of Section 201 as
3 provided in that Act. This Section is exempt from the
4 provisions of Section 250.

5 Article 5.

6 Section 5-10. The Clinical Psychologist Licensing Act is
7 amended by changing Section 13 as follows:

8 (225 ILCS 15/13) (from Ch. 111, par. 5363)

9 (Section scheduled to be repealed on January 1, 2027)

10 Sec. 13. License renewal; restoration.

11 (a) The expiration date and renewal period for each
12 license issued under this Act shall be set by rule. Every
13 holder of a license under this Act may renew such license
14 during the 90-day period immediately preceding the expiration
15 date thereof upon payment of the required renewal fees and
16 demonstrating compliance with any continuing education
17 requirements. The Department shall adopt rules establishing
18 minimum requirements of continuing education and means for
19 verification of the completion of the continuing education
20 requirements. The Department may, by rule, specify
21 circumstances under which the continuing education
22 requirements may be waived.

23 A clinical psychologist who has permitted his or her

1 license to expire or who has had his or her license on inactive
2 status may have his or her license restored by making
3 application to the Department and filing proof acceptable to
4 the Department, as defined by rule, of his or her fitness to
5 have his or her license restored, including evidence
6 certifying to active practice in another jurisdiction
7 satisfactory to the Department and by paying the required
8 restoration fee.

9 If the clinical psychologist has not maintained an active
10 practice in another jurisdiction satisfactory to the
11 Department, the Board shall determine, by an evaluation
12 program established by rule, his or her fitness to resume
13 active status and may require the clinical psychologist to
14 complete a period of supervised professional experience and
15 may require successful completion of an examination.

16 However, any clinical psychologist whose license expired
17 while he or she was (1) in Federal Service on active duty with
18 the Armed Forces of the United States, or the State Militia
19 called into service or training, or (2) in training or
20 education under the supervision of the United States
21 preliminary to induction into the military service, may have
22 his or her license renewed or restored without paying any
23 lapsed renewal fees if within 2 years after honorable
24 termination of such service, training or education he or she
25 furnishes the Department with satisfactory evidence to the
26 effect that he or she has been so engaged and that his or her

1 service, training or education has been so terminated.

2 (b) Notwithstanding any other provision of law, the
3 following requirements for restoration of an inactive or
4 expired license of less than 5 years as set forth in subsection
5 (a) are suspended for any licensed clinical psychologist who
6 has had no disciplinary action taken against his or her
7 license in this State or in any other jurisdiction during the
8 entire period of licensure: proof of fitness, certification of
9 active practice in another jurisdiction, and the payment of a
10 renewal fee.

11 (Source: P.A. 96-1050, eff. 1-1-11.)

12 Section 5-15. The Clinical Social Work and Social Work
13 Practice Act is amended by changing Section 11 as follows:

14 (225 ILCS 20/11) (from Ch. 111, par. 6361)

15 (Section scheduled to be repealed on January 1, 2028)

16 Sec. 11. Licenses; renewal; restoration; person in
17 military service; inactive status.

18 (a) The expiration date and renewal period for each
19 license issued under this Act shall be set by rule. The
20 licensee may renew a license during the 60-day period
21 preceding its expiration date by paying the required fee and
22 by demonstrating compliance with any continuing education
23 requirements. The Department shall adopt rules establishing
24 minimum requirements of continuing education and means for

1 verification of the completion of the continuing education
2 requirements. The Department may, by rule, specify
3 circumstances under which the continuing education
4 requirements may be waived.

5 (b) Any person who has permitted a license to expire or who
6 has a license on inactive status may have it restored by
7 submitting an application to the Department and filing proof
8 of fitness, as defined by rule, to have the license restored,
9 including, if appropriate, evidence which is satisfactory to
10 the Department certifying the active practice of clinical
11 social work or social work in another jurisdiction and by
12 paying the required fee.

13 (b-5) If the person has not maintained an active practice
14 in another jurisdiction which is satisfactory to the
15 Department, the Department shall determine the person's
16 fitness to resume active status. The Department may also
17 require the person to complete a specific period of evaluated
18 clinical social work or social work experience and may require
19 successful completion of an examination for clinical social
20 workers.

21 (b-7) Notwithstanding any other provision of this Act, any
22 person whose license expired while on active duty with the
23 armed forces of the United States, while called into service
24 or training with the State Militia or in training or education
25 under the supervision of the United States government prior to
26 induction into the military service may have his or her

1 license restored without paying any renewal fees if, within 2
2 years after the honorable termination of that service,
3 training or education, except under conditions other than
4 honorable, the Department is furnished with satisfactory
5 evidence that the person has been so engaged and that the
6 service, training or education has been so terminated.

7 (c) A license to practice shall not be denied any
8 applicant because of the applicant's race, religion, creed,
9 national origin, political beliefs or activities, age, sex,
10 sexual orientation, or physical impairment.

11 (d) (Blank).

12 (e) (Blank).

13 (f) (Blank).

14 (g) The Department shall indicate on each license the
15 academic degree of the licensee.

16 (h) Notwithstanding any other provision of law, the
17 following requirements for restoration of an inactive or
18 expired license of 5 years or less as set forth in subsections
19 (b) and (b-5) are suspended for any licensed clinical social
20 worker who has had no disciplinary action taken against his or
21 her license in this State or in any other jurisdiction during
22 the entire period of licensure: proof of fitness,
23 certification of active practice in another jurisdiction, and
24 the payment of a fee or renewal fee.

25 (Source: P.A. 102-326, eff. 1-1-22.)

1 Section 5-20. The Professional Counselor and Clinical
2 Professional Counselor Licensing and Practice Act is amended
3 by changing Section 50 as follows:

4 (225 ILCS 107/50)

5 (Section scheduled to be repealed on January 1, 2023)

6 Sec. 50. Licenses; renewal; restoration; person in
7 military service; inactive status.

8 (a) The expiration date and renewal period for each
9 license issued under this Act shall be set by rule. As a
10 condition for renewal of a license, the licensee shall be
11 required to complete continuing education in accordance with
12 rules established by the Department.

13 (b) Any person who has permitted a license to expire or who
14 has a license on inactive status may have it restored by
15 submitting an application to the Department and filing proof
16 of fitness acceptable to the Department, to have the license
17 restored, including, if appropriate, evidence which is
18 satisfactory to the Department certifying the active practice
19 of professional counseling or clinical professional counseling
20 in another jurisdiction and by paying the required fee.

21 (c) If the person has not maintained an active practice in
22 another jurisdiction which is satisfactory to the Department,
23 the Department shall determine, by an evaluation program
24 established by rule, the person's fitness to resume active
25 status and shall establish procedures and requirements for

1 restoration.

2 (d) However, any person whose license expired while he or
3 she was (i) in federal service on active duty with the armed
4 forces of the United States or the State Militia or (ii) in
5 training or education under the supervision of the United
6 States government prior to induction into the military service
7 may have his or her license restored without paying any lapsed
8 renewal fees if, within 2 years after the honorable
9 termination of such service, training, or education, the
10 Department is furnished with satisfactory evidence that the
11 person has been so engaged and that such service, training, or
12 education has been so terminated.

13 (e) A license to practice shall not be denied any
14 applicant because of the applicant's race, religion, creed,
15 national origin, political beliefs or activities, age, sex,
16 sexual orientation, or physical impairment.

17 (f) Any person requesting restoration from inactive status
18 shall (i) be required to pay the current renewal fee, (ii) meet
19 continuing education requirements, and (iii) be required to
20 restore his or her license as provided in this Act.

21 (g) Notwithstanding any other provision of law, the
22 following requirements for restoration of an inactive or
23 expired license of 5 years or less as set forth in subsections
24 (b), (c), and (f) are suspended for any licensed clinical
25 professional counselor who has had no disciplinary action
26 taken against his or her license in this State or in any other

1 jurisdiction during the entire period of licensure: proof of
2 fitness, certification of active practice in another
3 jurisdiction, and the payment of a renewal fee.
4 (Source: P.A. 97-706, eff. 6-25-12.)".