



103RD GENERAL ASSEMBLY

State of Illinois

2023 and 2024

HB3368

Introduced 2/17/2023, by Rep. Kelly M. Cassidy

SYNOPSIS AS INTRODUCED:

35 ILCS 5/234 new
5 ILCS 100/5-45.35 new

Amends the Illinois Income Tax Act. Creates an income tax credit for each individual taxpayer who (i) is a healthcare provider who, for the purpose of providing reproductive care or gender-affirming care in this State, permanently relocates during the taxable year to this State from a State with more restrictive abortion laws or more restrictive laws concerning access to gender-affirming care or (ii) is a patient or the parent or guardian of a patient who, for the purpose of receiving reproductive care or gender-affirming care in this State, permanently relocates during the taxable year to this State from a State with more restrictive abortion laws or more restrictive laws concerning the access to gender-affirming care. Provides that the credit is in the amount of \$500. Effective immediately.

LRB103 29619 HLH 56015 b

1 AN ACT concerning revenue.

2 **Be it enacted by the People of the State of Illinois,**
3 **represented in the General Assembly:**

4 Section 5. The Illinois Income Tax Act is amended by
5 adding Section 234 as follows:

6 (35 ILCS 5/234 new)

7 Sec. 234. Credit for reproductive or gender affirming
8 care.

9 (a) For taxable years ending on or after December 31, 2023
10 and ending before December 31, 2033, each individual taxpayer
11 who (i) is a healthcare provider who, for the purpose of
12 providing reproductive care or gender-affirming care in this
13 State, permanently relocates during the taxable year to this
14 State from a State with more restrictive abortion laws or more
15 restrictive laws concerning access to gender-affirming care or
16 (ii) is a patient or the parent or guardian of a patient who,
17 for the purpose of receiving reproductive care or
18 gender-affirming care in this State, permanently relocates
19 during the taxable year to this State from a State with more
20 restrictive abortion laws or more restrictive laws concerning
21 the access to gender-affirming care is entitled to a credit
22 against the taxes imposed by subsections (a) and (b) of
23 Section 201 in the amount of \$500. A taxpayer described in this

1 subsection (a) who permanently relocates to this State on or
2 after June 24, 2022 but before January 1, 2023 may claim the
3 credit on his or her individual income tax return for the
4 taxable year ending on December 31, 2023.

5 (b) In no event shall a credit under this Section reduce
6 the taxpayer's liability to less than zero. If the amount of
7 the credit exceeds the tax liability for the year, the excess
8 may be refunded to the taxpayer.

9 (c) As used in this Section, "healthcare provider" means a
10 physician licensed to practice medicine in all of its
11 branches, an advanced practice registered nurse, a registered
12 professional nurse, a licensed practical nurse, a physician
13 assistant, or a pharmacist.

14 Section 10. The Illinois Administrative Procedure Act is
15 amended by adding Section 5-45.35 as follows:

16 (5 ILCS 100/5-45.35 new)

17 Sec. 5-45.35. Emergency rulemaking. To provide for the
18 expeditious and timely implementation of this amendatory Act
19 of the 103rd General Assembly, emergency rules implementing
20 this amendatory Act of the 103rd General Assembly may be
21 adopted in accordance with Section 5-45 by the Department of
22 Revenue. The adoption of emergency rules authorized by Section
23 5-45 and this Section is deemed to be necessary for the public
24 interest, safety, and welfare.

1 This Section is repealed one year after the effective date
2 of this amendatory Act of the 103rd General Assembly.

3 Section 99. Effective date. This Act takes effect upon
4 becoming law.