

SB0344



103RD GENERAL ASSEMBLY

State of Illinois

2023 and 2024

SB0344

Introduced 2/2/2023, by Sen. Christopher Belt

SYNOPSIS AS INTRODUCED:

35 ILCS 5/234 new

Amends the Illinois Income Tax Act. Creates an income tax credit in an amount equal to \$500 for individuals who serve as volunteer emergency workers for at least 9 months during the taxable year and do not receive compensation of more than \$10,000 during the taxable year for that service. Defines "volunteer emergency worker". Effective immediately.

LRB103 26216 HLH 52575 b

A BILL FOR

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. Volunteer firefighters and volunteer EMS
8 providers.

9 (a) For taxable years beginning on or after January 1,
10 2024, each individual who serves as a volunteer emergency
11 worker, as defined in this Section, for at least 9 months
12 during the taxable year and does not receive compensation for
13 his or her services as a volunteer emergency worker of more
14 than \$10,000 for the taxable year is entitled to a credit
15 against the taxes imposed by subsections (a) and (b) of
16 Section 201 in an amount equal to \$500.

17 (b) In no event shall a credit under this Section reduce a
18 taxpayer's liability to less than zero. If the amount of the
19 credit exceeds the tax liability for the year, the excess may
20 be carried forward and applied to the tax liability for the 5
21 taxable years following the excess credit year. The tax credit
22 shall be applied to the earliest year for which there is a tax
23 liability. If there are credits for more than one year that are

1 available to offset liability, the earlier credit shall be
2 applied first.

3 (c) As used in this Section, "volunteer emergency worker"
4 means a person who serves as a member of a fire department of a
5 fire protection district, municipality, or other unit of
6 government on other than a full-time career basis. "Volunteer
7 emergency worker" includes a person who serves on a volunteer
8 basis on behalf of a fire department or fire protection
9 district and is licensed under the Emergency Medical Services
10 (EMS) Systems Act as an Emergency Medical Responder (EMR)
11 (First Responder), Emergency Medical Technician (EMT),
12 Emergency Medical Technician-Intermediate (EMT-I), Advanced
13 Emergency Medical Responder (A-EMT), or Paramedic (EMT-P), or
14 a volunteer ambulance driver or attendant, as long as the
15 person does not work in one of those capacities on a full-time
16 career basis for another fire department, fire protection
17 district, or governmental entity.

18 (d) This Section is exempt from the provisions of Section
19 250.

20 Section 99. Effective date. This Act takes effect upon
21 becoming law.