



Sen. Sue Rezin

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10300SB1153sam001

LRB103 05597 HLH 60521 a

1 AMENDMENT TO SENATE BILL 1153

2 AMENDMENT NO. \_\_\_\_\_. Amend Senate Bill 1153 by replacing  
3 everything after the enacting clause with the following:

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. Early childhood education credit.

8 (a) For taxable years beginning on or after January 1,  
9 2024, a taxpayer who is the custodian of one or more children  
10 who attend an eligible preschool program in the State during  
11 the taxable year shall be allowed a credit against the tax  
12 imposed by subsections (a) and (b) of Section 201 in an amount  
13 equal to 100% of the eligible expenses incurred by the  
14 taxpayer during the taxable year in sending the child to the  
15 eligible preschool program, but not to exceed \$1,500 per child  
16 in any taxable year.

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

5       (c) As used in this Section:

6       "Custodian" means an Illinois resident who is the parent  
7 or legal guardian of a child who is 3 to 5 years of age during  
8 the taxable year.

9       "Eligible expenses" means tuition, fees, and necessary  
10 school supplies associated with attendance at an eligible  
11 preschool, but does not include any expenses for which the  
12 taxpayer claims a deduction against the taxpayer's federal  
13 income taxes for the same taxable year.

14       "Eligible preschool" means a preschool educational program  
15 for children ages 3 to 5 that is operated by a public school  
16 district or other entity that is eligible to conduct a  
17 preschool educational program and that employs at least one  
18 teacher who holds a Professional Educator License with an  
19 early childhood education endorsement.

20       (d) This Section is exempt from the provisions of Section  
21 250.

22       Section 99. Effective date. This Act takes effect upon  
23 becoming law."