



Sen. Sue Rezin

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10300SB1154sam001

LRB103 05598 HLH 61728 a

1 AMENDMENT TO SENATE BILL 1154

2 AMENDMENT NO. \_\_\_\_\_. Amend Senate Bill 1154 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 Educator Tax Credit.

8 (a) As used in this Act:

9 "Consumer Price Index-u" means the index published by the  
10 Bureau of Labor Statistics of the United States Department of  
11 Labor that measures the average change in prices of goods and  
12 services purchased by all urban consumers, United States city  
13 average, all items, 1982-84=100.

14 "Early childhood assistant" means a person who is employed  
15 by and working in a child care center as an early childhood  
16 assistant and who meets the qualifications to be an early

1 childhood assistant set forth in 89 Ill. Adm. Code 407.150.

2 "Early childhood educator credit amount" means:

3 (1) for taxable years beginning on January 1, 2024 and  
4 beginning before January 1, 2025, \$1,000; and

5 (2) for taxable years beginning on or after January 1,  
6 2025, the early childhood educator credit amount for the  
7 immediately preceding calendar year, multiplied by one  
8 plus the percentage increase, if any, in the Consumer  
9 Price Index-u for the 12-month period ending in September  
10 of the calendar year immediately preceding the first day  
11 of the taxable year for which the early childhood educator  
12 credit amount is calculated.

13 "Early childhood teacher" means a person who is employed  
14 by and working in a child care center as a teacher and who  
15 meets the qualifications to be an early childhood teacher set  
16 forth in 89 Ill. Adm. Code 407.140.

17 (b) For taxable years beginning on or after January 1,  
18 2024, a taxpayer who is employed as an early childhood teacher  
19 or an early childhood assistant during the taxable year and  
20 who has a federal adjusted gross income for the taxable year of  
21 \$75,000 or less shall be allowed a credit against the tax  
22 imposed by subsections (a) and (b) of Section 201 in an amount  
23 equal to the early childhood educator credit amount.

24 (c) If the amount of the credit exceeds the taxpayer's  
25 Illinois income tax liability for the taxable year, then the  
26 excess amount of the credit shall be refunded to the taxpayer.

1           (d) This Section is exempt from the provisions of Section  
2           250."