

SB2253



103RD GENERAL ASSEMBLY

State of Illinois

2023 and 2024

SB2253

Introduced 2/10/2023, by Sen. Christopher Belt

SYNOPSIS AS INTRODUCED:

5 ILCS 100/5-45.36 new
35 ILCS 5/234 new

Amends the Illinois Income Tax Act. Provides that for taxable years beginning on or after January 1, 2023, each individual who serves as a volunteer emergency worker for at least 9 months during the taxable year and does not receive compensation for his or her services as a volunteer emergency worker of more than \$10,000 for the taxable year is entitled to a credit against specified taxes in an amount equal to \$500. Defines "volunteer emergency worker". Amends the Illinois Administrative Procedure Act. Provides for emergency rulemaking. Effective immediately.

LRB103 28536 HLH 57152 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 Administrative Procedure Act is
5 amended by adding Section 5-45.36 as follows:

6 (5 ILCS 100/5-45.36 new)

7 Sec. 5-45.36. Emergency rulemaking. To provide for the
8 expeditious and timely implementation of Section 234 of the
9 Illinois Income Tax Act, emergency rules implementing that
10 Section may be adopted in accordance with Section 5-45 by the
11 Department of Revenue. The adoption of emergency rules
12 authorized by Section 5-45 and this Section is deemed to be
13 necessary for the public interest, safety, and welfare.

14 This Section is repealed one year after the effective date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

16 Section 10. The Illinois Income Tax Act is amended by
17 adding Section 234 as follows:

18 (35 ILCS 5/234 new)

19 Sec. 234. Volunteer emergency workers.

20 (a) For taxable years beginning on or after January 1,
21 2023, each individual who (i) serves as a volunteer emergency

1 worker for at least 9 months during the taxable year and (ii)
2 does not receive compensation for his or her services as a
3 volunteer emergency worker of more than \$10,000 for the
4 taxable year is entitled to a credit against the taxes imposed
5 by subsections (a) and (b) of Section 201 in an amount equal to
6 \$500.

7 (b) A credit under this Section may not reduce a
8 taxpayer's liability to less than zero.

9 (c) By January 22 of each year, the Office of the State
10 Fire Marshal shall provide the Department of Revenue an
11 electronic file with the names of volunteer emergency workers
12 who (i) volunteered for at least 9 months during the
13 immediately preceding calendar year, (ii) did not receive
14 compensation for his or her services as a volunteer emergency
15 worker of more than \$10,000 during the immediately preceding
16 calendar year, and (iii) are registered with the Office of the
17 State Fire Marshal as of January 7 of the current year as
18 meeting the requirements of items (i) and (ii) for the
19 immediately preceding calendar year. The chief of the fire
20 department, fire protection district, or fire protection
21 association shall be responsible for notifying the State Fire
22 Marshal of the volunteer emergency workers who met the
23 requirements of items (i) and (ii) during the immediately
24 preceding calendar year by January 7 of the current year.
25 Notification shall be required in the format required by the
26 State Fire Marshal. The chief of the fire department, fire

1 protection district, or fire protection association shall be
2 responsible for the verification and accuracy of their
3 submission to the State Fire Marshal under this subsection.

4 (d) As used in this Section, "volunteer emergency worker"
5 means a person who serves as a member, other than on a
6 full-time career basis, of a fire department, fire protection
7 district, or fire protection association who has a Fire
8 Department Identification Number issued by the Office of the
9 State Fire Marshal and does not serve as a member on a
10 full-time career basis for another fire department, fire
11 protection district, fire protection association, or
12 governmental entity.

13 (e) This Section is exempt from the provisions of Section
14 250.

15 Section 99. Effective date. This Act takes effect upon
16 becoming law.