

# SB2594



## 103RD GENERAL ASSEMBLY

State of Illinois

2023 and 2024

SB2594

Introduced 10/18/2023, by Sen. Andrew S. Chesney

### SYNOPSIS AS INTRODUCED:

35 ILCS 5/234

Amends the Illinois Income Tax Act. Removes a provision providing that the aggregate amount of credits awarded under a provision granting a credit to volunteer emergency workers may not exceed \$5,000,000 in any calendar year. Effective immediately.

LRB103 34141 HLH 63959 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 changing Section 234 as follows:

6 (35 ILCS 5/234)

7 Sec. 234. Volunteer emergency workers.

8 (a) For taxable years beginning on or after January 1,  
9 2023 and beginning prior to January 1, 2028, each individual  
10 who (i) serves as a volunteer emergency worker for at least 9  
11 months during the taxable year and (ii) does not receive  
12 compensation for his or her services as a volunteer emergency  
13 worker of more than \$5,000 for the taxable year may apply to  
14 the Department for a credit against the taxes imposed by  
15 subsections (a) and (b) of Section 201. The amount of the  
16 credit shall be \$500 per eligible individual. ~~The aggregate~~  
17 ~~amount of all tax credits awarded by the Department under this~~  
18 ~~Section in any calendar year may not exceed \$5,000,000.~~  
19 ~~Credits shall be awarded on a first come first served basis.~~

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

22 (c) By January 24 of each year, the Office of the State  
23 Fire Marshal shall provide the Department of Revenue an

1 electronic file with the names of volunteer emergency workers  
2 who (i) volunteered for at least 9 months during the  
3 immediately preceding calendar year, (ii) did not receive  
4 compensation for their services as a volunteer emergency  
5 worker of more than \$5,000 during the immediately preceding  
6 calendar year, and (iii) are registered with the Office of the  
7 State Fire Marshal as of January 12 of the current year as  
8 meeting the requirements of items (i) and (ii) for the  
9 immediately preceding calendar year. The chief of the fire  
10 department, fire protection district, or fire protection  
11 association shall be responsible for notifying the State Fire  
12 Marshal of the volunteer emergency workers who met the  
13 requirements of items (i) and (ii) during the immediately  
14 preceding calendar year by January 12 of the current year.  
15 Notification shall be required in the format required by the  
16 State Fire Marshal. The chief of the fire department, fire  
17 protection district, or fire protection association shall be  
18 responsible for the verification and accuracy of their  
19 submission to the State Fire Marshal under this subsection.

20 (d) As used in this Section, "volunteer emergency worker"  
21 means a person who serves as a member, other than on a  
22 full-time career basis, of a fire department, fire protection  
23 district, or fire protection association that has a Fire  
24 Department Identification Number issued by the Office of the  
25 State Fire Marshal and who does not serve as a member on a  
26 full-time career basis for another fire department, fire

1 protection district, fire protection association, or  
2 governmental entity.

3 (e) The Department shall adopt rules to implement and  
4 administer this Section, including rules concerning  
5 applications for the tax credit.

6 (Source: P.A. 103-9, eff. 6-7-23.)

7 Section 99. Effective date. This Act takes effect upon  
8 becoming law.