

# SB2704



## 103RD GENERAL ASSEMBLY

State of Illinois

2023 and 2024

SB2704

Introduced 1/10/2024, by Sen. Cristina Castro

### SYNOPSIS AS INTRODUCED:

35 ILCS 5/234

Amends the Illinois Income Tax Act. In provisions concerning the volunteer emergency worker credit, provides that "volunteer emergency worker" also includes a person who is a volunteer member of a county or municipal emergency services and disaster agency pursuant to the Illinois Emergency Management Agency Act. Makes conforming changes concerning notifications to the Illinois Emergency Management Agency. Effective immediately.

LRB103 35601 HLH 65674 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 other than volunteer emergency workers who are volunteer  
3 members of a county or municipal emergency services and  
4 disaster agency pursuant to the Illinois Emergency Management  
5 Agency Act, who (i) volunteered for at least 9 months during  
6 the immediately preceding calendar year, (ii) did not receive  
7 compensation for their services as a volunteer emergency  
8 worker of more than \$5,000 during the immediately preceding  
9 calendar year, and (iii) are registered with the Office of the  
10 State Fire Marshal as of January 12 of the current year as  
11 meeting the requirements of items (i) and (ii) for the  
12 immediately preceding calendar year. The chief of the fire  
13 department, fire protection district, or fire protection  
14 association shall be responsible for notifying the State Fire  
15 Marshal of the volunteer emergency workers who met the  
16 requirements of items (i) and (ii) during the immediately  
17 preceding calendar year by January 12 of the current year.  
18 Notification shall be required in the format required by the  
19 State Fire Marshal. The chief of the fire department, fire  
20 protection district, or fire protection association shall be  
21 responsible for the verification and accuracy of their  
22 submission to the State Fire Marshal under this subsection.

23 By January 24, 2025, and by January 24 of each year  
24 thereafter, the Illinois Emergency Management Agency shall  
25 provide the Department of Revenue an electronic file with the  
26 names of volunteer emergency workers who (A) volunteered with

1 a county or municipal emergency services and disaster agency  
2 pursuant to the Illinois Emergency Management Agency Act for  
3 at least 9 months during the immediately preceding calendar  
4 year, (B) did not receive compensation for their services as a  
5 volunteer emergency worker of more than \$5,000 during the  
6 immediately preceding calendar year, and (C) are registered  
7 with the Illinois Emergency Management Agency as of January 12  
8 of the current year as meeting the requirements of items (A)  
9 and (B) for the immediately preceding calendar year. The  
10 coordinator of the emergency services and disaster agency  
11 shall be responsible for notifying the Illinois Emergency  
12 Management Agency of the volunteer emergency workers who met  
13 the requirements of items (A) and (B) during the immediately  
14 preceding calendar year by January 12 of the current year.  
15 Notification shall be in the format required by the Illinois  
16 Emergency Management Agency. The coordinator of the emergency  
17 services and disaster agency shall be responsible for the  
18 verification and accuracy of their submission to the Illinois  
19 Emergency Management Agency 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. For taxable years beginning on or after  
3 January 1, 2024, "volunteer emergency worker" also means a  
4 person who is a volunteer member of a county or municipal  
5 emergency services and disaster agency pursuant to the  
6 Illinois Emergency Management Agency Act.

7 (e) The Department shall adopt rules to implement and  
8 administer this Section, including rules concerning  
9 applications for the tax credit.

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

11 Section 99. Effective date. This Act takes effect upon  
12 becoming law.