

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. If a taxpayer
17 described in this subsection (a) is a volunteer member of a
18 county or municipal emergency services and disaster agency
19 under the Illinois Emergency Management Agency Act, then the
20 taxpayer must serve as a volunteer emergency worker with the
21 county or municipal emergency services and disaster agency for
22 at least 100 hours during the taxable year. The aggregate
23 amount of all tax credits awarded by the Department under this

1 Section in any calendar year may not exceed \$5,000,000.
2 Credits shall be awarded on a first-come first-served basis.

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

5 (c) By January 24 of each year, the Office of the State
6 Fire Marshal shall provide the Department of Revenue an
7 electronic file with the names of volunteer emergency workers,
8 other than volunteer emergency workers who are volunteer
9 members of a county or municipal emergency services and
10 disaster agency under the Illinois Emergency Management Agency
11 Act, who (i) volunteered for at least 9 months during the
12 immediately preceding calendar year, (ii) did not receive
13 compensation for their services as a volunteer emergency
14 worker of more than \$5,000 during the immediately preceding
15 calendar year, and (iii) are registered with the Office of the
16 State Fire Marshal as of January 12 of the current year as
17 meeting the requirements of items (i) and (ii) for the
18 immediately preceding calendar year. The chief of the fire
19 department, fire protection district, or fire protection
20 association shall be responsible for notifying the State Fire
21 Marshal of the volunteer emergency workers who met the
22 requirements of items (i) and (ii) during the immediately
23 preceding calendar year by January 12 of the current year.
24 Notification shall be required in the format required by the
25 State Fire Marshal. The chief of the fire department, fire
26 protection district, or fire protection association shall be

1 responsible for the verification and accuracy of their
2 submission to the State Fire Marshal under this subsection.

3 By January 24, 2025, and by January 24 of each year
4 thereafter, the Illinois Emergency Management Agency and
5 Office of Homeland Security shall provide the Department of
6 Revenue an electronic file with the names of volunteer
7 emergency workers who (A) volunteered with a county or
8 municipal emergency services and disaster agency pursuant to
9 the Illinois Emergency Management Agency Act for at least 9
10 months during the immediately preceding calendar year, (B) did
11 not receive compensation for their services as a volunteer
12 emergency worker of more than \$5,000 during the immediately
13 preceding calendar year, (C) volunteered with a county or
14 municipal emergency services and disaster agency pursuant to
15 the Illinois Emergency Management Agency Act for at least 100
16 hours during the immediately preceding calendar year, and (D)
17 are registered with the Illinois Emergency Management Agency
18 and Office of Homeland Security as of January 12 of the current
19 year as meeting the requirements of items (A), (B), and (C) for
20 the immediately preceding calendar year. The coordinator of
21 the emergency services and disaster agency shall be
22 responsible for notifying the Illinois Emergency Management
23 Agency and Office of Homeland Security of the volunteer
24 emergency workers who met the requirements of items (A), (B),
25 and (C) during the immediately preceding calendar year by
26 January 12 of the current year. Notification shall be in the

1 format required by the Illinois Emergency Management Agency
2 and Office of Homeland Security. The coordinator of the
3 emergency services and disaster agency shall be responsible
4 for the verification and accuracy of their submission to the
5 Illinois Emergency Management Agency and Office of Homeland
6 Security under this subsection.

7 (d) As used in this Section, "volunteer emergency worker"
8 means a person who serves as a member, other than on a
9 full-time career basis, of a fire department, fire protection
10 district, or fire protection association that has a Fire
11 Department Identification Number issued by the Office of the
12 State Fire Marshal and who does not serve as a member on a
13 full-time career basis for another fire department, fire
14 protection district, fire protection association, or
15 governmental entity. For taxable years beginning on or after
16 January 1, 2024, "volunteer emergency worker" also means a
17 person who is a volunteer member of a county or municipal
18 emergency services and disaster agency pursuant to the
19 Illinois Emergency Management Agency Act.

20 (e) The Department shall adopt rules to implement and
21 administer this Section, including rules concerning
22 applications for the tax credit.

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

24 Section 99. Effective date. This Act takes effect upon
25 becoming law.