



Sen. Cristina Castro

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LRB103 35601 HLH 70302 a

1 AMENDMENT TO SENATE BILL 2704

2 AMENDMENT NO. _____. Amend Senate Bill 2704 by replacing
3 everything after the enacting clause with the following:

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

1 described in this subsection (a) is a volunteer member of a
2 county or municipal emergency services and disaster agency
3 under the Illinois Emergency Management Agency Act, then the
4 taxpayer must serve as a volunteer emergency worker with the
5 county or municipal emergency services and disaster agency for
6 at least 100 hours during the taxable year. The aggregate
7 amount of all tax credits awarded by the Department under this
8 Section in any calendar year may not exceed \$5,000,000.
9 Credits shall be awarded on a first-come first-served basis.

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

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

1 association shall be responsible for notifying the State Fire
2 Marshal of the volunteer emergency workers who met the
3 requirements of items (i) and (ii) during the immediately
4 preceding calendar year by January 12 of the current year.
5 Notification shall be required in the format required by the
6 State Fire Marshal. The chief of the fire department, fire
7 protection district, or fire protection association shall be
8 responsible for the verification and accuracy of their
9 submission to the State Fire Marshal under this subsection.

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

1 the immediately preceding calendar year. The coordinator of
2 the emergency services and disaster agency shall be
3 responsible for notifying the Illinois Emergency Management
4 Agency and Office of Homeland Security of the volunteer
5 emergency workers who met the requirements of items (A), (B),
6 and (C) during the immediately preceding calendar year by
7 January 12 of the current year. Notification shall be in the
8 format required by the Illinois Emergency Management Agency
9 and Office of Homeland Security. The coordinator of the
10 emergency services and disaster agency shall be responsible
11 for the verification and accuracy of their submission to the
12 Illinois Emergency Management Agency and Office of Homeland
13 Security under this subsection.

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

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

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

5 Section 99. Effective date. This Act takes effect upon
6 becoming law.".