



104TH GENERAL ASSEMBLY

State of Illinois

2025 and 2026

HB2870

Introduced 2/6/2025, by Rep. Margaret Croke

SYNOPSIS AS INTRODUCED:

35 ILCS 5/701
35 ILCS 16/10
35 ILCS 16/42

from Ch. 120, par. 7-701

Amends the Film Production Services Tax Credit Act of 2008. Provides that accredited productions shall be considered Category 1 productions or Category 2 productions. Provides that a Category 1 production is an accredited production that meets the following criteria: (1) at least 75% of all principal filming or taping days of the accredited production that occur at any soundstage facility within or without Illinois occur at a qualified production facility; and (2) at least 20% of the total expenditures for the accredited production are for (i) tangible property that will be used at a qualified production facility or for the use of the qualified production facility; (ii) the performance of services at a qualified production facility; or (iii) any combination of (i) and (ii). Makes changes concerning the amount of the credit. Makes changes concerning the number of nonresident employees whose wages may be considered Illinois labor expenditures. Makes changes concerning the definition of "qualified production facility". Amends the Illinois Income Tax Act to make changes concerning withholdings for loan out company employees. Effective immediately.

LRB104 12118 HLH 22217 b

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 701 as follows:

6 (35 ILCS 5/701) (from Ch. 120, par. 7-701)

7 Sec. 701. Requirement and amount of withholding.

8 (a) In General. Every employer maintaining an office or
9 transacting business within this State and required under the
10 provisions of the Internal Revenue Code to withhold a tax on:

11 (1) compensation paid in this State (as determined
12 under Section 304(a)(2)(B)) to an individual; or

13 (2) payments described in subsection (b) shall deduct
14 and withhold from such compensation for each payroll
15 period (as defined in Section 3401 of the Internal Revenue
16 Code) an amount equal to the amount by which such
17 individual's compensation exceeds the proportionate part
18 of this withholding exemption (computed as provided in
19 Section 702) attributable to the payroll period for which
20 such compensation is payable multiplied by a percentage
21 equal to the percentage tax rate for individuals provided
22 in subsection (b) of Section 201.

23 (a-5) Withholding from nonresident employees. For taxable

1 years beginning on or after January 1, 2020, for purposes of
2 determining compensation paid in this State under paragraph
3 (B) of item (2) of subsection (a) of Section 304:

4 (1) If an employer maintains a time and attendance
5 system that tracks where employees perform services on a
6 daily basis, then data from the time and attendance system
7 shall be used. For purposes of this paragraph, time and
8 attendance system means a system:

9 (A) in which the employee is required, on a
10 contemporaneous basis, to record the work location for
11 every day worked outside of the State where the
12 employment duties are primarily performed; and

13 (B) that is designed to allow the employer to
14 allocate the employee's wages for income tax purposes
15 among all states in which the employee performs
16 services.

17 (2) In all other cases, the employer shall obtain a
18 written statement from the employee of the number of days
19 reasonably expected to be spent performing services in
20 this State during the taxable year. Absent the employer's
21 actual knowledge of fraud or gross negligence by the
22 employee in making the determination or collusion between
23 the employer and the employee to evade tax, the
24 certification so made by the employee and maintained in
25 the employer's books and records shall be prima facie
26 evidence and constitute a rebuttable presumption of the

1 number of days spent performing services in this State.

2 (a-10) If the compensation is paid through a loan out
3 company, as defined under Section 10 of the Film Production
4 Services Tax Credit Act of 2008, if the compensation is
5 considered compensation paid in this State under paragraph (B)
6 of item (2) of subsection (a) of Section 304, and if the
7 compensation is for in-State services performed for a
8 production that is accredited under Section 10 of the Film
9 Production Services Tax Credit Act of 2008 and concludes on or
10 after July 1, 2025, then the production company or its
11 authorized payroll service company shall be considered the
12 employer for the purpose of withholding tax on that
13 compensation under this Article 7 and shall withhold at the
14 tax rate provided in subsection (b) of Section 201 on all
15 payments to loan out companies for services performed in
16 Illinois by the loan out company's employees. Notwithstanding
17 any other provision of law, nonresident employees of loan out
18 companies who perform services in Illinois shall be considered
19 taxable nonresidents and shall be subject to the tax under
20 this Act in the taxable year in which the employee performs
21 services in Illinois.

22 (b) Payment to Residents. Any payment (including
23 compensation, but not including a payment from which
24 withholding is required under Section 710 of this Act) to a
25 resident by a payor maintaining an office or transacting
26 business within this State (including any agency, officer, or

1 employee of this State or of any political subdivision of this
2 State) and on which withholding of tax is required under the
3 provisions of the Internal Revenue Code shall be deemed to be
4 compensation paid in this State by an employer to an employee
5 for the purposes of Article 7 and Section 601(b)(1) to the
6 extent such payment is included in the recipient's base income
7 and not subjected to withholding by another state.
8 Notwithstanding any other provision to the contrary, no amount
9 shall be withheld from unemployment insurance benefit payments
10 made to an individual pursuant to the Unemployment Insurance
11 Act unless the individual has voluntarily elected the
12 withholding pursuant to rules promulgated by the Director of
13 Employment Security.

14 (c) Special Definitions. Withholding shall be considered
15 required under the provisions of the Internal Revenue Code to
16 the extent the Internal Revenue Code either requires
17 withholding or allows for voluntary withholding the payor and
18 recipient have entered into such a voluntary withholding
19 agreement. For the purposes of Article 7 and Section 1002(c)
20 the term "employer" includes any payor who is required to
21 withhold tax pursuant to this Section.

22 (d) Reciprocal Exemption. The Director may enter into an
23 agreement with the taxing authorities of any state which
24 imposes a tax on or measured by income to provide that
25 compensation paid in such state to residents of this State
26 shall be exempt from withholding of such tax; in such case, any

1 compensation paid in this State to residents of such state
2 shall be exempt from withholding. All reciprocal agreements
3 shall be subject to the requirements of Section 2505-575 of
4 the Department of Revenue Law (20 ILCS 2505/2505-575).

5 (e) Notwithstanding subsection (a)(2) of this Section, no
6 withholding is required on payments for which withholding is
7 required under Section 3405 or 3406 of the Internal Revenue
8 Code.

9 (Source: P.A. 101-585, eff. 8-26-19; 102-558, eff. 8-20-21.)

10 Section 10. The Film Production Services Tax Credit Act of
11 2008 is amended by changing Sections 10 and 42 as follows:

12 (35 ILCS 16/10)

13 Sec. 10. Definitions. As used in this Act:

14 "Accredited production" means: (i) for productions
15 commencing before May 1, 2006, a film, video, or television
16 production that has been certified by the Department in which
17 the aggregate Illinois labor expenditures included in the cost
18 of the production, in the period that ends 12 months after the
19 time principal filming or taping of the production began,
20 exceed \$100,000 for productions of 30 minutes or longer, or
21 \$50,000 for productions of less than 30 minutes; and (ii) for
22 productions commencing on or after May 1, 2006, a film, video,
23 or television production that has been certified by the
24 Department in which the Illinois production spending included

1 in the cost of production in the period that ends 12 months
2 after the time principal filming or taping of the production
3 began exceeds \$100,000 for productions of 30 minutes or longer
4 or exceeds \$50,000 for productions of less than 30 minutes.

5 "Accredited production" does not include a production that:

6 (1) is news, current events, or public programming, or
7 a program that includes weather or market reports;

8 (2) is a talk show produced for local or regional
9 markets;

10 (3) (blank);

11 (4) is a sports event or activity;

12 (5) is a gala presentation or awards show;

13 (6) is a finished production that solicits funds;

14 (7) is a production produced by a film production
15 company if records, as required by 18 U.S.C. 2257, are to
16 be maintained by that film production company with respect
17 to any performer portrayed in that single media or
18 multimedia program; or

19 (8) is a production produced primarily for industrial,
20 corporate, or institutional purposes.

21 "Accredited animated production" means an accredited
22 production in which movement and characters' performances are
23 created using a frame-by-frame technique and a significant
24 number of major characters are animated. Motion capture by
25 itself is not an animation technique.

26 "Accredited production certificate" means a certificate

1 issued by the Department certifying that the production is an
2 accredited production that meets the guidelines of this Act.

3 "Applicant" means a taxpayer that is a film production
4 company that is operating or has operated an accredited
5 production located within the State of Illinois and that (i)
6 owns the copyright in the accredited production throughout the
7 Illinois production period or (ii) has contracted directly
8 with the owner of the copyright in the accredited production
9 or a person acting on behalf of the owner to provide services
10 for the production, where the owner of the copyright is not an
11 eligible production corporation.

12 "Category 1 production" means an accredited production
13 that meets the following criteria:

14 (1) at least 75% of all principal filming or taping
15 days of the accredited production that occur at any
16 soundstage facility within or without Illinois occur at a
17 qualified production facility; and

18 (2) at least 20% of the total expenditures for the
19 accredited production are for (i) tangible property that
20 will be used at a qualified production facility or for the
21 use of the qualified production facility; (ii) the
22 performance of services at a qualified production
23 facility; or (iii) any combination of (i) and (ii).

24 "Category 2 production" means an accredited production
25 that that is not a Category 1 production.

26 "Credit" means:

1 (1) for an accredited production that (i) is approved
2 by the Department on or before January 1, 2005, (ii)
3 begins and commencing before May 1, 2006, and (iii)
4 concludes before July 1, 2025, the amount equal to 25% of
5 the Illinois labor expenditure approved by the Department.
6 The applicant is deemed to have paid, on its balance due
7 day for the year, an amount equal to 25% of its qualified
8 Illinois labor expenditure for the tax year. For Illinois
9 labor expenditures generated by the employment of
10 residents of geographic areas of high poverty or high
11 unemployment, as determined by the Department, in an
12 accredited production commencing before May 1, 2006 and
13 approved by the Department after January 1, 2005, the
14 applicant shall receive an enhanced credit of 10% in
15 addition to the 25% credit; and

16 (2) for an accredited production that (i) begins
17 ~~commencing~~ on or after May 1, 2006, (ii) begins and before
18 January 1, 2009, and (iii) concludes before July 1, 2025,
19 the amount equal to:

20 (i) 20% of the Illinois production spending for
21 the taxable year; plus

22 (ii) 15% of the Illinois labor expenditures
23 generated by the employment of residents of geographic
24 areas of high poverty or high unemployment, as
25 determined by the Department; ~~and~~

26 (3) for an accredited production that begins

1 ~~commencing~~ on or after January 1, 2009 and concludes
2 before July 1, 2025, the amount equal to:

3 (i) 30% of the Illinois production spending for
4 the taxable year; plus

5 (ii) 15% of the Illinois labor expenditures
6 generated by the employment of residents of geographic
7 areas of high poverty or high unemployment, as
8 determined by the Department; ~~+~~

9 (4) for a Category 1 production that concludes on or
10 after July 1, 2025, the amount equal to:

11 (i) 35% of the Illinois production spending for
12 the use of tangible personal property or the
13 performance of services from vendors in Illinois and
14 for Illinois labor expenditures generated by the
15 employment of Illinois residents; plus

16 (ii) 3% of the Illinois labor expenditures
17 generated by the employment of Illinois residents that
18 perform services as one of the 2 most senior positions
19 in any department of the accredited production or as
20 an actor appearing in a series regular role on an
21 accredited production that is a television series;
22 plus

23 (iii) 15% of the Illinois labor expenditures
24 generated by the employment of residents of geographic
25 areas of high poverty or high unemployment, as
26 determined by the Department; plus

1 (iv) 30% of the wages paid to nonresidents for
2 services performed on an accredited production,
3 subject to the limitations of paragraphs (5) and (9.3)
4 of the definition of "Illinois labor expenditure";
5 (5) for a Category 2 production that concludes on or
6 after July 1, 2025, the amount equal to:

7 (i) 35% of the Illinois production spending for
8 Illinois labor expenditures generated by the
9 employment of Illinois residents; plus

10 (ii) 3% of the Illinois labor expenditures
11 generated by the employment of Illinois residents that
12 perform services as one of the 2 most senior positions
13 in any department of the accredited production or as
14 an actor appearing in a series regular role on an
15 accredited production that is a television series;
16 plus

17 (iii) 15% of the Illinois labor expenditures
18 generated by the employment of residents of geographic
19 areas of high poverty or high unemployment, as
20 determined by the Department; plus

21 (iv) 30% of the Illinois production spending for
22 the use of tangible personal property and the
23 performance of services from vendors in Illinois; plus

24 (v) 30% of the wages paid to nonresidents for
25 services performed on an accredited production,
26 subject to the limitations of paragraphs (5) and (9.4)

1 of the definition of "Illinois labor expenditure"; and
2 (6) notwithstanding any other provision of law, for an
3 accredited production that concludes on or after July 1,
4 2025, if the total expenditures for the production exceed
5 \$75,000,000, then the amount of the credit shall not
6 exceed 30% of the total expenditures for the production.

7 "Department" means the Department of Commerce and Economic
8 Opportunity.

9 "Director" means the Director of Commerce and Economic
10 Opportunity.

11 "Illinois labor expenditure" means salary or wages paid to
12 employees of the applicant for services on the accredited
13 production.

14 To qualify as an Illinois labor expenditure, the
15 expenditure must be:

16 (1) Reasonable in the circumstances.

17 (2) Included in the federal income tax basis of the
18 property.

19 (3) Incurred by the applicant for services on or after
20 January 1, 2004.

21 (4) Incurred for the production stages of the
22 accredited production, from the final script stage to the
23 end of the post-production stage.

24 (5) Limited to the following:

25 (A) for productions that begin before May 1, 2006
26 and conclude before July 1, 2025, the first \$25,000 of

1 wages paid or incurred to each employee of the a
2 production; ~~commencing before May 1, 2006 and~~

3 (B) for productions that (i) begin on or after May
4 1, 2006, (ii) begin before July 1, 2022, and (iii)
5 conclude before July 1, 2025, the first \$100,000 of
6 wages paid or incurred to each employee of the a
7 production; ~~commencing on or after May 1, 2006 and~~
8 ~~prior to July 1, 2022.~~

9 (C) for productions that begin on or after July 1,
10 2022 and conclude before July 1, 2025, ~~For productions~~
11 ~~commencing on or after July 1, 2022, limited to the~~
12 first \$500,000 of wages paid or incurred to each
13 eligible nonresident or resident employee of a
14 production company or loan out company that provides
15 in-State services to a production, whether those wages
16 are paid or incurred by the production company, loan
17 out company, or both, subject to withholding payments
18 provided for in Article 7 of the Illinois Income Tax
19 Act; ~~—~~

20 (D) for Category 1 productions that conclude on or
21 after July 1, 2025, subject to the provisions of
22 paragraph (9.3): (i) 100% of the wages paid to or
23 incurred for each person who is an eligible resident
24 employee of a production company or a loan out company
25 and who provides in-State services to a production;
26 plus (ii) the first \$500,000 of wages paid to or

1 incurred for each person who is an eligible
2 nonresident employee of a production company and who
3 provides in-State services to a production; plus (iii)
4 100% of the wages paid to or incurred for up to 10
5 people who are eligible nonresident employees of a
6 loan out company and who provide in-State services to
7 a production, including, but not limited to,
8 nonresident actors who are employees of a loan out
9 company, subject to the limitations of paragraph (9.3)
10 for the production with respect to actors; if the
11 total number of eligible nonresident loan out company
12 employees exceeds 10, in the aggregate, for an
13 eligible production, then the additional eligible
14 nonresident loan out company employees who provide
15 in-State services to the production in excess of 10
16 such employees may be considered eligible nonresident
17 employees of the production company, subject to the
18 provisions set forth in item (ii) of this subparagraph
19 (D), so long as, after the inclusion of those
20 additional loan out company employees, the total
21 number of eligible nonresident employees of the
22 accredited production does not exceed the number of
23 eligible nonresident employees allowed for that
24 accredited production under the provisions of
25 paragraph (9.3); and

26 (E) for Category 2 productions that conclude on or

1 after July 1, 2025, subject to the provisions of
2 paragraph (9.4), the first \$500,000 of wages paid to
3 or incurred for each person who is an eligible
4 nonresident employee of a production company or a loan
5 out company or a resident employee of a production
6 company or a loan out company and who provides
7 in-State services to a production.

8 Wages paid to a loan out company employee are
9 considered wages for the purpose of calculating the
10 production's Illinois labor expenditures regardless of
11 whether those wages are paid or incurred by the production
12 company, loan out company, or both, subject to withholding
13 payments provided for in Article 7 of the Illinois Income
14 Tax Act.

15 For purposes of calculating Illinois labor
16 expenditures for a television series, the eligible
17 nonresident wage limitations provided under this
18 subparagraph are applied to the entire season. For the
19 purpose of this paragraph (5), an eligible nonresident is
20 a nonresident whose wages qualify as an Illinois labor
21 expenditure under the provisions of ~~paragraphs~~ ~~paragraph~~
22 (9) through (9.4) that apply to that production.

23 (6) For a production commencing before May 1, 2006,
24 exclusive of the salary or wages paid to or incurred for
25 the 2 highest paid employees of the production.

26 (7) Directly attributable to the accredited

1 production.

2 (8) (Blank).

3 (9) Prior to July 1, 2022, paid to persons resident in
4 Illinois at the time the payments were made. For a
5 production commencing on or after July 1, 2022, subject to
6 the limitations of paragraphs (9.1) through (9.4), paid to
7 persons resident in Illinois and nonresidents at the time
8 the payments were made.

9 (9.1) For purposes of paragraph (9) ~~this subparagraph~~,
10 if the production is accredited by the Department before
11 the effective date of this amendatory Act of the 102nd
12 General Assembly, only wages paid to nonresidents working
13 in the following positions shall be considered Illinois
14 labor expenditures: Writer, Director, Director of
15 Photography, Production Designer, Costume Designer,
16 Production Accountant, VFX Supervisor, Editor, Composer,
17 and Actor, subject to the limitations set forth under this
18 subparagraph. For an accredited Illinois production
19 spending of \$25,000,000 or less, no more than 2
20 nonresident actors' wages shall qualify as an Illinois
21 labor expenditure. For an accredited production with
22 Illinois production spending of more than \$25,000,000, no
23 more than 4 nonresident actor's wages shall qualify as
24 Illinois labor expenditures.

25 (9.2) For purposes of paragraph (9) ~~this subparagraph~~,
26 if the production is accredited by the Department on or

1 after the effective date of this amendatory Act of the
2 102nd General Assembly and the production concludes before
3 July 1, 2025, wages paid to nonresidents shall qualify as
4 Illinois labor expenditures only under the following
5 conditions:

6 (A) the nonresident must be employed in a
7 qualified position;

8 (B) for each of those accredited productions, the
9 wages of not more than 9 nonresidents who are employed
10 in a qualified position other than Actor shall qualify
11 as Illinois labor expenditures;

12 (C) for an accredited production with Illinois
13 production spending of \$25,000,000 or less, no more
14 than 2 nonresident actors' wages shall qualify as
15 Illinois labor expenditures; and

16 (D) for an accredited production with Illinois
17 production spending of more than \$25,000,000, no more
18 than 4 nonresident actors' wages shall qualify as
19 Illinois labor expenditures.

20 As used in this paragraph (9.2) ~~(9)~~, "qualified
21 position" means: Writer, Director, Director of
22 Photography, Production Designer, Costume Designer,
23 Production Accountant, VFX Supervisor, Editor, Composer,
24 or Actor.

25 (9.3) For purposes of paragraph (9), in the case of a
26 Category 1 production that concludes on or after July 1,

1 2025, wages paid to nonresidents shall qualify as Illinois
2 labor expenditures only under the following conditions:

3 (A) the wages of not more than 13 nonresidents who
4 are selected by the accredited production and employed
5 in a position other than Actor shall qualify as
6 Illinois labor expenditures;

7 (B) for an accredited production with Illinois
8 production spending of \$20,000,000 or less, no more
9 than 4 nonresident actors' wages shall qualify as
10 Illinois labor expenditures;

11 (C) for an accredited production with Illinois
12 production spending of more than \$20,000,000 and less
13 than \$40,000,000, no more than 5 nonresident actors'
14 wages shall qualify as Illinois labor expenditures;
15 and

16 (D) for an accredited production with Illinois
17 production spending of \$40,000,000 or more, no more
18 than 6 nonresident actors' wages shall qualify as
19 Illinois labor expenditures.

20 (9.4) For purposes of paragraph (9), in the case of a
21 Category 2 production that concludes on or after July 1,
22 2025, wages paid to nonresidents shall qualify as Illinois
23 labor expenditures only under the following conditions:

24 (A) the wages of not more than 9 nonresidents who
25 are employed in any position other than Actor shall
26 qualify as Illinois labor expenditures; those

1 nonresidents shall be selected by the accredited
2 production;

3 (B) for an accredited production with Illinois
4 production spending of \$25,000,000 or less, no more
5 than 2 nonresident actors' wages shall qualify as
6 Illinois labor expenditures; and

7 (C) for an accredited production with Illinois
8 production spending of more than \$25,000,000, no more
9 than 4 nonresident actors' wages shall qualify as
10 Illinois labor expenditures.

11 (10) Paid for services rendered in Illinois.

12 "Illinois production spending" means the expenses incurred
13 by the applicant for an accredited production, but does not
14 include any monetary prize or the cost of any non-monetary
15 prize awarded pursuant to a production in respect of a game,
16 questionnaire, or contest. "Illinois production spending"
17 includes, without limitation, all of the following:

18 (1) expenses to purchase, from vendors within
19 Illinois, tangible personal property that is used in the
20 accredited production;

21 (2) expenses to acquire services, from vendors in
22 Illinois, for film production, editing, or processing; ~~and~~

23 (2.1) airfare, if purchased from an airline with a
24 commercial domicile in Illinois; and

25 (3) for a production commencing before July 1, 2022,
26 the compensation, not to exceed \$100,000 for any one

1 employee, for contractual or salaried employees who are
2 Illinois residents performing services with respect to the
3 accredited production. For a production commencing on or
4 after July 1, 2022, the compensation, not to exceed
5 \$500,000 for any one employee, for contractual or salaried
6 employees who are Illinois residents or nonresident
7 employees, subject to the limitations set forth under
8 Section 10 of this Act.

9 "Loan out company" means a personal service corporation or
10 other entity that is under contract with the taxpayer to
11 provide specified individual personnel, such as artists, crew,
12 actors, producers, or directors for the performance of
13 services used directly in a production. "Loan out company"
14 does not include entities contracted with by the taxpayer to
15 provide goods or ancillary contractor services such as
16 catering, construction, trailers, equipment, or
17 transportation.

18 "Qualified production facility" means stage facilities in
19 the State in which commercials, television shows, and films
20 are or are intended to be regularly produced and that meet the
21 other requirements of this definition applicable to the
22 accredited production ~~and that contain at least one sound~~
23 ~~stage of at least 15,000 square feet.~~

24 If the applicant is using the facility for a Category 1
25 production, then the facility must meet the following
26 requirements:

1 (1) if construction of the facility was completed
2 before January 1, 2026, then the facility must contain one
3 or more sound stages that, in the aggregate, are at least
4 2,000 square feet; and

5 (2) if construction of the facility was completed on
6 or after January 1, 2026, then the qualified production
7 facility must:

8 (A) consist of 4 or more soundstages that have an
9 average square footage of at least 15,000 square feet
10 each and that are column free with a clear height of at
11 least 15 feet under a permanent grid;

12 (B) be composed of one or more contiguous
13 buildings; and

14 (C) include production support space, such as
15 production offices, a mill, backlot, or
16 post-production facilities.

17 Notwithstanding the provisions of this definition, the
18 owner of a facility that qualifies as a qualified production
19 facility on the effective date of this amendatory Act of the
20 104th General Assembly may expand its existing facilities or
21 construct another facility in this State on or after the
22 effective date of this amendatory Act of the 104th General
23 Assembly, and that new construction shall be considered a
24 qualified production facility so long as the additional
25 facilities contain one or more sound stages of at least 2,000
26 square feet in the aggregate.

1 For the purposes of this definition of "qualified
2 production facility", construction of the facility is
3 considered complete when a certificate of occupancy is issued
4 for the facility.

5 Rulemaking authority to implement Public Act 95-1006, if
6 any, is conditioned on the rules being adopted in accordance
7 with all provisions of the Illinois Administrative Procedure
8 Act and all rules and procedures of the Joint Committee on
9 Administrative Rules; any purported rule not so adopted, for
10 whatever reason, is unauthorized.

11 "Total expenditures" means all spending for the accredited
12 production that occurs in Illinois, including, but not limited
13 to, spending for labor, goods, and services, regardless of
14 whether that spending is considered Illinois production
15 spending or an Illinois labor expenditure.

16 (Source: P.A. 102-558, eff. 8-20-21; 102-700, eff. 4-19-22;
17 102-1125, eff. 2-3-23; 103-595, eff. 6-26-24.)

18 (35 ILCS 16/42)

19 Sec. 42. Sunset of credits. The application of credits
20 awarded pursuant to this Act shall be limited by a reasonable
21 and appropriate sunset date. A taxpayer shall not be awarded
22 any new credits pursuant to this Act for tax years beginning on
23 or after January 1, 2039 ~~January 1, 2033~~.

24 (Source: P.A. 101-178, eff. 8-1-19; 102-700, eff. 4-19-22;
25 102-1125, eff. 2-3-23.)

1 Section 99. Effective date. This Act takes effect upon
2 becoming law.