

HB0646



96TH GENERAL ASSEMBLY

State of Illinois

2009 and 2010

HB0646

Introduced 2/6/2009, by Rep. Mark H. Beaubien, Jr.

SYNOPSIS AS INTRODUCED:

35 ILCS 5/218 new

Amends the Illinois Income Tax Act. Provides that each taxpayer who serves on a jury during the taxable year is entitled to a credit in an amount equal to \$50 per day for each day of actual jury service for which the taxpayer does not receive compensation from an employer. Provides that the credit may be carried forward. Exempts the credit from the Act's sunset provisions. Effective immediately.

LRB096 04082 RCE 14121 b

FISCAL NOTE ACT
MAY APPLY

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 adding
5 Section 218 as follows:

6 (35 ILCS 5/218 new)

7 Sec. 218. Credit for jury service.

8 (a) For each taxable year beginning on or after January 1,
9 2009, each taxpayer who serves on a jury during the taxable
10 year is entitled to a credit against the tax imposed by
11 subsections (a) and (b) of Section 201 of this Act in an amount
12 equal to \$50 per day for each day of actual jury service for
13 which the taxpayer does not receive compensation from an
14 employer.

15 (b) In no event shall a credit under this Section reduce
16 the taxpayer's liability to less than zero. If the amount of
17 the credit exceeds the tax liability for the year, the excess
18 may be carried forward and applied to the tax liability of the
19 5 taxable years following the excess credit year. The tax
20 credit shall be applied to the earliest year for which there is
21 a tax liability. If there are credits for more than one year
22 that are available to offset a liability, the earlier credit
23 shall be applied first.

1 (c) This Section is exempt from the provisions of Section
2 250.

3 Section 99. Effective date. This Act takes effect upon
4 becoming law.