



## 96TH GENERAL ASSEMBLY

### State of Illinois

2009 and 2010

SB3163

Introduced 2/9/2010, by Sen. Matt Murphy

#### SYNOPSIS AS INTRODUCED:

35 ILCS 5/219 new

Amends the Illinois Income Tax Act. Creates a credit for individual taxpayers in an amount equal to the total amount of expenditures made by the taxpayer during the taxable year for the purpose of modifying the taxpayer's primary residence to accommodate a person with a disability. Provides that the amount of the credit may not exceed \$500 in any taxable year. Provides that the credit may not reduce the taxpayer's liability to less than zero. Provides that, if the amount of the credit exceeds the taxpayer's liability for the taxable year, the excess credit may not be carried forward or back and shall not be refunded to the taxpayer. Exempts the credit from the Act's automatic sunset provisions. Effective immediately.

LRB096 20005 HLH 35496 b

FISCAL NOTE ACT  
MAY APPLY

HOUSING  
AFFORDABILITY  
IMPACT NOTE ACT  
MAY APPLY

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 219 as follows:

6 (35 ILCS 5/219 new)

7 Sec. 219. Credit for the modification of residential  
8 property to accommodate a disability. For each taxable year  
9 beginning on or after January 1, 2010, each individual taxpayer  
10 is entitled to a credit against the tax imposed by subsections  
11 (a) and (b) of Section 201 of this Act in an amount equal to the  
12 total amount of expenditures made by the taxpayer during the  
13 taxable year for the purpose of modifying the taxpayer's  
14 primary residence to accommodate a person with a disability.  
15 The amount of the credit may not exceed \$500 in any taxable  
16 year. The Department shall promulgate rules setting forth the  
17 nature of the disability and qualifications for expenditures.

18 In no event shall a credit under this Section reduce the  
19 taxpayer's liability to less than zero. If the amount of the  
20 credit exceeds the taxpayer's liability for the taxable year,  
21 the excess credit may not be carried forward or back and shall  
22 not be refunded to the taxpayer. This Section is exempt from  
23 the provisions of Section 250.

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