



Rep. Jack D. Franks

Filed: 2/24/2011

09700HB1797ham001

LRB097 09541 HLH 51216 a

1 AMENDMENT TO HOUSE BILL 1797

2 AMENDMENT NO. \_\_\_\_\_. Amend House Bill 1797 by replacing  
3 everything after the enacting clause with the following:

4 "Section 5. The Illinois Income Tax Act is amended by  
5 adding Section 221 as follows:

6 (35 ILCS 5/221 new)

7 Sec. 221. Credit for tuition and fees. For taxable years  
8 beginning on or after January 1, 2012, each taxpayer with an  
9 adjusted gross income of less than \$200,000 is entitled to a  
10 credit against the tax imposed by subsections (a) and (b) of  
11 Section 201 equal to a portion of the fees and tuition paid by  
12 the taxpayer during the taxable year on behalf of the taxpayer  
13 or any other student for the purpose of attending a qualified  
14 institution of higher learning. The credit may not exceed the  
15 lesser of (i) 8% of the fees and tuition paid by the taxpayer  
16 during the taxable year or (ii) \$375 per student. A credit may

1 not be claimed under this Section for more than 4 taxable years  
2 for any one student.

3 "Fees" means fees required of and uniformly paid by all  
4 students.

5 "Tuition" means in-state tuition paid for any of the  
6 following, less any refunds received by the taxpayer or  
7 student:

8 (1) credits for an undergraduate degree program; or

9 (2) credits granted by a community college or a 2-year  
10 private college toward a degree program or granted for the  
11 purpose of transferring those credits toward an  
12 undergraduate degree program.

13 "Qualified institution of higher learning" means an  
14 institution that meets all of the following criteria:

15 (1) the institution is a public or non-public  
16 university or community college located in this State;

17 (2) the instructional programs of the institution are  
18 not comprised solely of sectarian instruction or religious  
19 worship; and

20 (3) the institution has provided a letter of  
21 notification to the Department of Revenue before July 1 of  
22 the taxable year certifying that the institution will not  
23 increase fees and tuition during the next academic year by  
24 more than the annual average percentage increase in the  
25 Consumer Price Index for All Urban Consumers, as issued by  
26 the United States Department of Labor, for the immediately

1           preceding taxable year.

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