



Rep. Kevin Schmidt

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10300HB4128ham001

LRB103 33844 HLH 64800 a

1 AMENDMENT TO HOUSE BILL 4128

2 AMENDMENT NO. _____. Amend House Bill 4128 by replacing
3 everything after the enacting clause with the following:

4 "ARTICLE 1. VETERANS DAY PAID LEAVE ACT

5 Section 1-1. Short title. This Act may be cited as the
6 Veterans Day Paid Leave Act.

7 Section 1-5. Definitions. As used in this Act:

8 "Employer" means any public or private employer with a
9 place of business in this State.

10 "Veteran" means an Illinois resident who: (i) is employed
11 at a place of business in this State; (ii) has served as a
12 member of the United States Armed Forces on active duty or
13 State active duty, as a member of the Illinois National Guard,
14 or as a member of the United States Reserve Forces; and (iii)
15 was discharged or separated under honorable conditions.

1 "Veterans Day" means the eleventh day of November of each
2 year.

3 Section 1-10. Paid leave for Veterans Day.

4 (a) Notwithstanding any other provision of law, on and
5 after January 1, 2025, each employer shall provide each
6 employee who is a veteran with one paid day off each year on
7 Veterans Day if the employee would otherwise be required to
8 work on that day. The employee must provide the employer with
9 at least 30 calendar days' notice that the employee intends to
10 take time off on Veterans Day. The employee must also provide
11 the employer with documentation verifying that the employee is
12 a veteran.

13 (b) If the employer is unable to provide time off to each
14 veteran, as provided in subsection (a), without experiencing
15 significant economic or operational disruption, then the
16 employer may deny such a time off request, but only to the
17 extent necessary to avoid the significant economic or
18 operational disruption. If the employer denies a time off
19 request under this subsection, the employer must notify the
20 employee at least 14 calendar days prior to Veterans Day that
21 his or her request has been denied and must make a good faith
22 effort to provide the employee with a substitute day on which
23 the employee may receive paid time off. If the veteran is
24 employed by a public employer as a firefighter, police
25 officer, emergency medical technician, or paramedic, then, in

1 lieu of providing the veteran with a substitute day off, the
2 public employer may require the veteran to work on Veterans
3 Day if the employer compensates the veteran at the rate of at
4 least 2 times his or her hourly wages on that day.

5 ARTICLE 5. INCOME TAX PROVISIONS

6 Section 5-5. The Illinois Income Tax Act is amended by
7 adding Section 241 as follows:

8 (35 ILCS 5/241 new)

9 Sec. 241. Wages paid to veterans under the Veterans Day
10 Paid Leave Act.

11 (a) For each taxable year beginning on or after January 1,
12 2025, each taxpayer is entitled to a credit against the tax
13 imposed by subsections (a) and (b) of Section 201 of this Act
14 in an amount equal to 100% of the wages paid by the taxpayer
15 during the taxable year to veterans as a result of the paid day
16 off required under the Veterans Day Paid Leave Act. For
17 partners of partnerships and shareholders of Subchapter S
18 corporations, there shall be allowed a credit under this
19 Section to be determined in accordance with the determination
20 of income and distributive share of income under Sections 702
21 and 704 and Subchapter S of the Internal Revenue Code.

22 (b) A taxpayer claiming the credit provided by this
23 Section shall maintain and record such information as the

1 Department may require by rule regarding the credit claimed
2 under this Section.

3 (c) In no event shall a credit under this Section reduce
4 the taxpayer's liability to less than zero. If the amount of
5 the credit exceeds the tax liability for the year, the excess
6 may be carried forward and applied to the tax liability of the
7 5 taxable years following the excess credit year. The tax
8 credit shall be applied to the earliest year for which there is
9 a tax liability. If there are credits for more than one year
10 that are available to offset a liability, the earlier credit
11 shall be applied first.

12 (d) This Section is exempt from the provisions of Section
13 250.

14 ARTICLE 99. EFFECTIVE DATE

15 Section 99-99. Effective date. This Act takes effect upon
16 becoming law."