



Rep. Kevin Schmidt

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10300HB4128ham002

LRB103 33844 HLH 71294 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. Except as otherwise
24 provided in this subsection with respect to veterans who are
25 employed in positions that are subject to a collective

1 bargaining agreement, if the veteran is employed by a public
2 employer as a firefighter, police officer, emergency medical
3 technician, or paramedic, then, in lieu of providing the
4 veteran with a substitute day off, the public employer may
5 require the veteran to work on Veterans Day if the employer
6 compensates the veteran at the rate of at least 2 times his or
7 her hourly wages on that day. Notwithstanding the provisions
8 of this subsection (b), if the veteran is employed in a
9 position that is subject to a collective bargaining agreement
10 and the veteran is required to work on Veterans Day under the
11 terms of the collective bargaining agreement, then the
12 employer shall provide the veteran with a substitute day on
13 which the employee may receive paid time off at the rate of
14 compensation that applies to the veteran under the terms of
15 the collective bargaining agreement.

16 ARTICLE 5. INCOME TAX PROVISIONS

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

19 (35 ILCS 5/241 new)

20 Sec. 241. Wages paid to veterans under the Veterans Day
21 Paid Leave Act.

22 (a) For each taxable year beginning on or after January 1,
23 2025, each taxpayer is entitled to a credit against the tax

1 imposed by subsections (a) and (b) of Section 201 of this Act
2 in an amount equal to 100% of the wages paid by the taxpayer
3 during the taxable year to veterans as a result of the paid day
4 off required under the Veterans Day Paid Leave Act. For
5 partners of partnerships and shareholders of Subchapter S
6 corporations, there shall be allowed a credit under this
7 Section to be determined in accordance with the determination
8 of income and distributive share of income under Sections 702
9 and 704 and Subchapter S of the Internal Revenue Code.

10 (b) A taxpayer claiming the credit provided by this
11 Section shall maintain and record such information as the
12 Department may require by rule regarding the credit claimed
13 under this Section.

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

23 (d) This Section is exempt from the provisions of Section
24 250.

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