

1 AN ACT concerning taxes.

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
5 adding Section 213 as follows:

6 (35 ILCS 5/213 new)

7 Sec. 213. Tax credit for volunteer firefighters. For
8 taxable years ending on or after December 31, 2001, each
9 taxpayer who was a member in good standing of a volunteer
10 fire department during the entire taxable year is entitled to
11 a credit against the tax imposed by subsections (a) and (b)
12 of Section 201. The credit allowed under this Section may
13 not exceed \$500 or the amount of the taxpayer's liability
14 under this Act, whichever is less. If the amount of the
15 credit exceeds the taxpayer's liability under this Act for
16 the year, then the excess may not be carried forward to apply
17 to the taxpayer's liability for the succeeding year. This
18 Section is exempt from the provisions of Section 250.

19 Section 99. Effective date. This Act takes effect July
20 1, 2001.