

ILLINOIS REGISTER

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DEPARTMENT OF REVENUE

NOTICE OF PROPOSED AMENDMENT

- 1) Heading of the Part: Income Tax
- 2) Code Citation: 86 Ill. Adm. Code 100
- 3) Section Number: 100.2179                      Proposed Action:  
Amendment
- 4) Statutory Authority: Implementing Section 234 of the Illinois Income Tax Act [35 ILCS 5] as authorized by Section 1401 of the Illinois Income Tax Act [35 ILCS 5] and Section 2505-795 of the Department of Revenue Law [20 ILCS 2505] Civil Administrative Code of Illinois. (Department of Revenue Law)
- 5) A Complete Description of the Subjects and Issues Involved: This rulemaking incorporates the changes made by P.A. 103-0592 to expand eligibility to include volunteer disaster relief workers.
- 6) Published studies or reports, and sources of underlying data, used to compose this rulemaking: None
- 7) Will this proposed rulemaking replace an emergency rule currently in effect? Yes
- 8) Does this rulemaking contain an automatic repeal date? No
- 9) Does this proposed rulemaking contain incorporations by reference? No
- 10) Are there any other proposed rulemakings pending on this Part? Yes

<u>Section Numbers</u>	<u>Proposed Actions</u>	<u>Illinois Register Citations</u>
100.2160	Amendment	48 Ill. Reg. 13299; September 6, 2024
100.2193	Amendment	48 Ill. Reg. 13299; September 6, 2024
100.2330	Amendment	48 Ill. Reg. 13299; September 6, 2024
100.2161	New Section	48 Ill. Reg. 14887; October 18, 2024
100.7385	New Section	48 Ill. Reg. 14887; October 18, 2024
100.7386	New Section	48 Ill. Reg. 14887; October 18, 2024
100.2110	Amendment	48 Ill. Reg. 15762; November 8, 2024
100.2111	New Section	48 Ill. Reg. 15762; November 8, 2024
100.2112	New Section	48 Ill. Reg. 15762; November 8, 2024
100.2131	Renumbered	48 Ill. Reg. 15762; November 8, 2024
100.2135	Amendment	48 Ill. Reg. 15762; November 8, 2024

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100.2164	Amendment	48 Ill. Reg. 15762; November 8, 2024
100.2198	Renumbered	48 Ill. Reg. 15762; November 8, 2024
100.2655	Amendment	48 Ill. Reg. 15762; November 8, 2024
100.7380	Amendment	48 Ill. Reg. 15762; November 8, 2024
100.7381	New Section	48 Ill. Reg. 15762; November 8, 2024
100.7382	New Section	48 Ill. Reg. 15762; November 8, 2024

11) Statement of Statewide Policy Objectives: These rules do not create or enlarge a mandate as described in Section 3(b) of the State Mandates Act.

12) Time, Place, and Manner in which interested persons may comment on this proposed rulemaking: Persons who wish to submit comments on this proposed rulemaking may submit them in writing by no later than 45 days after publication of this Notice to:

Brian Fliflet  
Illinois Department of Revenue  
Legal Services Office  
101 West Jefferson  
Springfield, Illinois 62794

(217) 782-2844  
[REV.GCO@illinois.gov](mailto:REV.GCO@illinois.gov)

13) Initial Regulatory Flexibility Analysis:

A) Types of small businesses, small municipalities and not for profit corporations affected: Local emergency services and disaster agencies

B) Reporting, bookkeeping or other procedures required for compliance: Basic income tax recordkeeping and filing

C) Types of professional skills necessary for compliance: None

14) Small Business Impact Analysis: No adverse impact on small business

15) Regulatory Agenda on which this rulemaking was summarized: July 2024

The full text of the Proposed Amendment is identical to that of the text of the Emergency Amendment for this Part, and begins in this issue of the Illinois Register on page:

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**Section 100.2179 Volunteer Emergency Worker Credit (IITA Section 234)**

- a) For taxable years beginning on or after January 1, 2023, and beginning before January 1, 2028, a taxpayer shall be allowed a credit against the tax imposed by subsections (a) and (b) of Section 201 of the Illinois Income Tax Act in the amount of \$500 if the taxpayer:
- 1) Served as a volunteer emergency worker for at least nine months during the taxable year,
  - 2) Did not receive more than \$5,000 in compensation for serving as a volunteer emergency worker during the taxable year, and
  - 3) Is registered with the Office of the State Fire Marshal (OSFM) as having met criteria (1) and (2), or is reported to the Illinois Emergency Management Agency and Office of Homeland Security (IEMA-OHS) by local emergency services and disaster agencies as having met criteria (1) and (2) and served at least 100 hours during the taxable year, by January 12 of the following calendar year.
- If the taxpayer described in subsection (a) is a volunteer member of a county emergency services and disaster agency under the Illinois Emergency Management Agency Act, or is a volunteer member of a municipality enrolled with a county emergency services and disaster agency, then the taxpayer must serve as a volunteer emergency worker with the county or municipal emergency services and disaster agency for at least 100 hours during the taxable year. (IITA Section 234(a))*
- b) Beginning on February 1 of each year, taxpayers meeting the criteria in subsection (a) shall submit an application for volunteer emergency worker income tax credit through the Department's website. After verifying the application against the information provided pursuant to ~~subsection~~ subsection (c) and (d), the Department shall issue to the taxpayer a volunteer emergency worker credit certificate. If the application does not match the information provided pursuant to subsection (c) or (d), the Department will contact the taxpayer by telephone or email to request additional support, and the Department will work with the taxpayer and OSFM or IEMA-OHS during the next ten business to resolve any verification issues. If eligibility has not been verified after 10 business

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days, the Department will send the taxpayer an email indicating that the application has been denied.

- c) For volunteer emergency workers other than volunteer members of a county or municipal emergency services and disaster agency, the~~The~~ chief of the fire department, fire protection district, or fire protection association shall be responsible for notifying the OSFM by January 12 of each year of the volunteer emergency workers who met the criteria in subsection (a)(1) and (2) during the preceding calendar year. By January 24 of each year, the OSFM shall provide the Department with an electronic file containing the name, address, State Fire Marshal identification number and fire department identification number for the individuals who have been reported to the OSFM by the chief of the fire department, fire protection district, or fire protection association as meeting the criteria in subsection (a)(1) and (2) and who meet the criteria of subsection (a)(3).
  
- d) For volunteer members of a county or municipal emergency services and disaster agency, the coordinator of the emergency services and disaster agency shall be responsible for notifying the IEMA-OHS by January 12, 2025, and January 12 of each succeeding year of the volunteer emergency workers who met the criteria in subsections (a)(1) and (2) and served at least 100 hours during the preceding calendar year. By January 24, 2025, and January 24 of each succeeding year, IEMA-OHS shall provide the Department with an electronic file containing the name, address, and assigned identification number for the individuals who have been reported to IEMA-OHS by the coordinator of the emergency services and disaster agency as meeting the criteria in subsections (a)(1) and (2), and having served at least 100 hours during the taxable year.
  
- e) Volunteer emergency worker credit certificates shall be awarded on a first-come, first-served basis in accordance with the receipt of applications, and they shall not exceed \$5,000,000 in the aggregate. Taxpayers may not claim the volunteer emergency worker credit on any income tax return unless they receive a valid certificate number from the Department.
  
- f) *A credit awarded under this Section shall not reduce a taxpayer's liability to less than zero.*

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gf) *As used in this Section, "volunteer emergency worker" means a person who serves as a member, other than on a full-time career basis, of a fire department, fire protection district, or fire protection association that has a Fire Department Identification Number issued by the Office of the State Fire Marshal and who does not serve as a member on a full-time fire service career basis for another fire department, fire protection district, fire protection association, or governmental entity. For taxable years beginning on or after January 1, 2024, "volunteer emergency worker" also means a person who is a volunteer member of a county emergency services and disaster agency pursuant to the Illinois Emergency Management Agency Act or is a volunteer member of a municipality enrolled with a county emergency services and disaster agency. (IITA Section 234(d))*

(Source: Amended at 49 Ill. Reg. \_\_\_\_\_, effective \_\_\_\_\_)