



Rep. Sue Scherer

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10000HB5349ham001

LRB100 20752 HLH 37198 a

1 AMENDMENT TO HOUSE BILL 5349

2 AMENDMENT NO. \_\_\_\_\_. Amend House Bill 5349 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 246 as follows:

6 (35 ILCS 5/246 new)

7 Sec. 246. Impact of credits; report.

8 (a) The Department, with the assistance of the Department  
9 of Commerce and Economic Opportunity, shall prepare a report  
10 concerning the credits provided under subsections (e) and (k)  
11 of Section 201. The report shall include, but not be limited  
12 to, the following:

13 (1) the impact that each of those credits has on the  
14 following:

15 (A) the creation and retention of jobs in the  
16 State;

1           (B) the overall health of the manufacturing sector  
2           in the State; and

3           (C) higher education in the State;

4           (2) a list of other states with credits that are  
5           substantially similar to the credits provided under  
6           subsections (e) and (k) of Section 201 and a statement of  
7           the benefits conferred by those credits in other states;

8           (3) the history of the credits provided under  
9           subsections (e) and (k) of Section 201 in Illinois,  
10          including sunsets and reinstatements;

11          (4) the total number of research and development jobs  
12          in Illinois as of the date of the report;

13          (5) average wages for research and development jobs in  
14          Illinois;

15          (6) an examination of Illinois exports related to  
16          research and development;

17          (7) a list of significant industries using research and  
18          development;

19          (8) new and improved products and processes resulting  
20          from research and development;

21          (9) the number of patents filed by Illinois companies  
22          while the credit under subsection (k) of Section 201 has  
23          been in effect; and

24          (10) a recommendation from the Department of Commerce  
25          and Economic Opportunity on whether the credits under  
26          subsections (e) and (k) of Section 201 should be extended,

1 repealed, or modified.

2 The Department shall submit the report under this  
3 subsection (a) to the Governor and the General Assembly on or  
4 before December 1, 2019.

5 (b) The Department, with the assistance of the Department  
6 of Commerce and Economic Opportunity, shall examine each credit  
7 against a tax imposed under Section 201 created, extended, or  
8 reenacted on and after the effective date of this amendatory  
9 Act of the 100th General Assembly, to determine the impact that  
10 each credit has on the creation and retention of jobs,  
11 including, but not limited to, any stated job creation goals.  
12 The Department shall report its findings under this subsection  
13 (b) to the Governor and the General Assembly on or before 3  
14 years after the effective date of the credit in question, and  
15 on or before every 3 years thereafter.

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