



Illinois Department of Revenue

Legal Services Office
101 W. Jefferson St. MC 5-500
Springfield, IL 62702

SECOND NOTICE OF PROPOSED RULEMAKING

- 1) Agency: Illinois Department of Revenue
- 2) Title and Ill. Adm. Code Citation of Proposed Rulemaking: Illinois Gives Tax Credit Act, 86 Ill. Adm. Code 1050
- 3) Date, Issue, and page number of the Illinois Register in which the First Notice was published: February 7, 2025, Issue 6, 49 Ill. Reg 1532
- 4) Text and Location of any Changes Made to the Proposed Rulemaking During the First Notice Period: See attached.
- 5) Final Regulatory Flexibility Analysis:
 - A. Summary of the issues raised by affected small businesses during the First Notice Period: No issues were raised by small businesses.
 - B. Description of actions taken on any alternatives to the proposed rule suggested by small businesses during the First Notice Period, including reasons for rejecting alternatives not utilized: No applicable.
- 6) Analysis of the Economic and Budgetary Effects of the Proposed Rulemaking: See attached.
- 7) Response to Recommendations Made by the Administrative Code Division for Changes in the Rule to Make It Comply with the Codification Scheme: All changes requested by the Administrative Code Division have been made.
- 8) Evaluation of the comments received by the agency from interested persons during the first notice period (but not including any questions raised by the Joint Committee in a preliminary review) including:
 - A. Date of any public hearing held during the first notice period. Name of the person or group requesting a hearing: No public hearing requested.
 - B. The names and addresses of all individuals or groups making

comments or requesting the opportunity to make comments:

Austin Dickson, President
Community Foundations National Standards Board
1255 23rd St. NW, Suite 200
Washington, DC 20037

Alliance of Illinois Community Foundations
246 E. Main St. #101
Galesburg, IL 61401

Holly Ambuehl, Director of Policy and Government Affairs
Forefront
c/o Impact House
200 W. Madison St., 2nd Floor
Chicago, IL 60606

Jewish United Fund
30 S. Wells St.
Chicago, IL 60606

- C. A list of all specific criticisms and suggestions raised in the comments: See attached.
 - D. The agency's evaluation of each of the specific criticisms and suggestions:
See attached.
 - E. A statement that the agency has considered all comments received during the first notice period: The Department has reviewed and considered all comments received during the first notice period.
- 9) An analysis of the expected effects of the proposed rulemaking, including:
- A. Impact on the public: The proposed rulemaking implements the income tax credit created by P.A. 103-0592 and provides guidance to taxpayers on how to obtain a certificate of authorization to make a qualified contribution to an endowment fund maintained by a qualified community foundation.
 - B. Changes in the agency's programs or structure resulting from implementation of the rulemaking: IDOR retooled the system used

for administering the Invest in Kids tax credit to perform the functions required to implement the Illinois Gives tax credit.

- C. Impact of proposed rule on small businesses. Methods used by Agency to comply with 5 ILCS 100/5-30, including reasons for rejecting any methods not utilized: No impact on small businesses.

10) A justification and rationale for the proposed rulemaking, including:

- A. Any changes in statutory language requiring the proposed rulemaking:
The proposed rulemaking implements the income tax credit created by P.A. 103-0592.
- B. Any changes in agency policy, procedures, or structure requiring the proposed rulemaking: None
- C. Relationship to any relevant federal rules, regulations, or funding requirements: None
- D. Court orders or rulings which are related to the rulemaking: None
- E. A complete explanation of any other reasons for the proposed rulemaking: No other reasons exist.

11) Does this rulemaking include an incorporation by reference pursuant to Section 5-75 of the Illinois Administrative Procedure Act? No.

Agency Personnel Who Will Respond to Joint Committee Questions Regarding the Proposed Rulemaking:

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