

SR1590

## LRB100 21501 MST 38299 r

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## SENATE RESOLUTION

2 WHEREAS, Illinois' income tax has been levied at a 3 non-graduated rate since its inception in 1969; and

4 WHEREAS, The current flat rate structure is a commitment 5 from the Constitution of the State of Illinois; and

6 WHEREAS, Illinois' current flat tax rate provides a more 7 predictable, sustainable, and enticing climate for businesses 8 and individuals alike; and

9 WHEREAS, A graduated income tax is unresponsive to a modern 10 economy, contributing to slower economic growth, less 11 entrepreneurship, and fewer new jobs; and

12 WHEREAS, States with lower tax burdens, lower marginal tax 13 rates, and less progressivity have more robust economies, with 14 strong incentives to live, work, and start new businesses; and

15 WHEREAS, A graduated income tax creates an ever-increasing 16 disincentive for work at each "step" in the marginal tax rate; 17 and

18 WHEREAS, Sound tax policy should reward work effort, 19 saving, investment, risk-taking, and entrepreneurship to SR1590 -2- LRB100 21501 MST 38299 r promote self-sustaining prosperity; and

2 WHEREAS, Taxpayers would have no certainty what the final 3 tax rates would be in the event that a constitutional amendment 4 permitting a graduated income tax goes before voters; 5 therefore, be it

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6 RESOLVED, BY THE SENATE OF THE ONE HUNDREDTH GENERAL 7 ASSEMBLY OF THE STATE OF ILLINOIS, that we state our belief 8 that the Illinois Constitution should not be amended to permit 9 a graduated income tax; and be it further

10 RESOLVED, That suitable copies of this resolution be 11 delivered to all Illinois constitutional officers, the Speaker 12 and Minority Leader of the Illinois House of Representatives, 13 and the President and Minority Leader of the Illinois Senate.