



HR0355

LRB101 12289 MST 60061 r

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HOUSE RESOLUTION

2 WHEREAS, The State of Illinois is one of only a few states
3 in the country that maintains a flat-rate income tax structure;
4 and

5 WHEREAS, Of the surrounding states, only Illinois,
6 Indiana, and Michigan have flat-rate income taxes imposed on
7 taxpayers; and

8 WHEREAS, The Illinois constitution currently provides that
9 the State may only impose one non-graduated income tax on
10 individuals and corporations; further, there is a limitation
11 that prohibits the imposition of a corporate income tax rate
12 that is greater than an 8:5 ratio vis-a-vis the income tax rate
13 on individuals; and

14 WHEREAS, Since 2011, the General Assembly, has
15 successfully passed two income tax increases; under P.A.
16 96-1496, the income tax was increased temporarily to 5% on
17 individuals and 7% on corporations for tax years 2011-2014; the
18 rates then fell to 3.75% and 5.25% on individuals and
19 corporations, respectively, by tax year 2015; and

20 WHEREAS, In 2017, under P.A. 100-22, the General Assembly
21 yet again increased the income tax rates, this time on a

1 permanent basis, and established the current rate structure;
2 the income tax rate on individuals is now set at 4.95% and 7%
3 on corporations; and

4 WHEREAS, Illinoisans cannot continue to be punished with
5 more tax increases; stronger protections enshrined in the
6 constitution are needed to prevent the legislature from
7 continuing to impose higher and higher rates; therefore, be it

8 RESOLVED, BY THE HOUSE OF REPRESENTATIVES OF THE ONE
9 HUNDRED FIRST GENERAL ASSEMBLY OF THE STATE OF ILLINOIS, that
10 we urge the Illinois Constitution be amended to provide that
11 the state income tax shall never exceed 4.75% for individuals;
12 and be it further

13 RESOLVED, That suitable copies of this resolution be
14 delivered to each member of the Illinois General Assembly.