

1 HOUSE JOINT RESOLUTION
2 CONSTITUTIONAL AMENDMENT

3 RESOLVED, BY THE HOUSE OF REPRESENTATIVES OF THE
4 NINETY-THIRD GENERAL ASSEMBLY OF THE STATE OF ILLINOIS, THE
5 SENATE CONCURRING HEREIN, that there shall be submitted to
6 the electors of the State for adoption or rejection at the
7 general election next occurring at least 6 months after the
8 adoption of this resolution a proposition to add Section 3.1
9 to Article IX of the Illinois Constitution as follows:

10 ARTICLE IX
11 REVENUE

12 (ILCON Art. IX, Sec. 3.1 new)

13 SECTION 3.1. LIMITATION ON ESTATE TAX AND GENERATION-SKIPPING
14 TRANSFER TAX

15 (a) No estate tax or generation-skipping transfer tax
16 shall be imposed by the State in excess of the aggregate
17 amounts that may be allowed to be credited upon or deducted
18 from any similar tax imposed by the United States.

19 (b) The General Assembly may impose an estate tax or a
20 generation-skipping transfer tax only so long as and during
21 the time that an estate tax or generation-skipping transfer
22 tax is imposed by the United States against Illinois
23 citizens.

24 SCHEDULE

25 This Constitutional Amendment takes effect upon being
26 declared adopted in accordance with Section 7 of the Illinois
27 Constitutional Amendment Act.