98TH GENERAL ASSEMBLY
State of Illinois
2013 and 2014
HOUSE JOINT RESOLUTION
CONSTITUTIONAL AMENDMENT
HC0033

Introduced, by Rep. Naomi D. Jakobsson

SYNOPSIS AS INTRODUCED:

ILCON Art. IX, Sec. 3

Proposes to amend the Revenue Article of the Illinois Constitution. Removes a provision that provides that a tax on income shall be measured at a non-graduated rate. Provides that there may be one tax on the income of individuals and corporations, that this may be a fair tax where lower rates apply to lower income levels and higher rates apply to higher income levels, and that no government other than the State may impose a tax on or measured by income. Effective upon being declared adopted.

LRB098 12377 HLH 46715 e
HOUSE JOINT RESOLUTION
CONSTITUTIONAL AMENDMENT

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

ARTICLE IX

REVENUE

(ILCON Art. IX, Sec. 3)

SECTION 3. LIMITATIONS ON STATE INCOME TAXATION

(a) There may be one tax on the income of individuals and
corporations. This may be a fair tax where lower rates apply to
lower income levels and higher rates apply to higher income
levels. No government other than the State may impose a tax on
or measured by income. A tax on or measured by income shall be
at a non-graduated rate. At any one time there may be no more
than one such tax imposed by the State for State purposes on
individuals and one such tax so imposed on corporations. In any
such tax imposed upon corporations the rate shall not exceed
the rate imposed on individuals by more than a ratio of 8 to 5.
(b) Laws imposing taxes on or measured by income may adopt by reference provisions of the laws and regulations of the United States, as they then exist or thereafter may be changed, for the purpose of arriving at the amount of income upon which the tax is imposed.

(Source: Illinois Constitution.)

SCHEDULE

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