



**100TH GENERAL ASSEMBLY**

**State of Illinois**

**2017 and 2018**

**HOUSE JOINT RESOLUTION**

**CONSTITUTIONAL AMENDMENT**

**HC0044**

Introduced , by Rep. Allen Skillicorn

**SYNOPSIS AS INTRODUCED:**

ILCON Art. IX, Sec. 3

Proposes to amend the Revenue Article of the Illinois Constitution. Provides that there shall be no tax imposed by the State upon retirement income. Defines "retirement income". Effective upon being declared adopted.

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1                                   HOUSE JOINT RESOLUTION  
2                                   CONSTITUTIONAL AMENDMENT

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

10                                   ARTICLE IX  
11                                   REVENUE

12           (IILCON Art. IX, Sec. 3)

13           SECTION 3. LIMITATIONS ON INCOME TAXATION

14           (a) A tax on or measured by income shall be at a  
15 non-graduated rate. At any one time there may be no more than  
16 one such tax imposed by the State for State purposes on  
17 individuals and one such tax so imposed on corporations. In any  
18 such tax imposed upon corporations the rate shall not exceed  
19 the rate imposed on individuals by more than a ratio of 8 to 5.

20           (b) Laws imposing taxes on or measured by income may adopt  
21 by reference provisions of the laws and regulations of the  
22 United States, as they then exist or thereafter may be changed,  
23 for the purpose of arriving at the amount of income upon which

1 the tax is imposed.

2 (c) For the purposes of this Section, a tax on or measured  
3 by income does not include retirement income, and there shall  
4 be no such tax imposed by the State upon retirement income.  
5 "Retirement income" as used in this subsection (c) means income  
6 derived from pension or any other retirement plan.

7 (Source: Illinois Constitution.)

8 SCHEDULE

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