



**98TH GENERAL ASSEMBLY**

**State of Illinois**

**2013 and 2014**

**SENATE JOINT RESOLUTION**

**CONSTITUTIONAL AMENDMENT**

**SC0040**

Introduced 5/30/2013, by Sen. Don Harmon - Kwame Raoul - Michael W. Frerichs - William Delgado - Melinda Bush, et al.

**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 12327 HLH 46615 e

1 SENATE JOINT RESOLUTION  
2 CONSTITUTIONAL AMENDMENT

3 RESOLVED, BY THE SENATE OF THE NINETY-EIGHTH GENERAL  
4 ASSEMBLY OF THE STATE OF ILLINOIS, THE HOUSE OF REPRESENTATIVES  
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 Section 3 of Article IX  
9 of the Illinois Constitution as follows:

10 ARTICLE IX  
11 REVENUE

12 (ILCON Art. IX, Sec. 3)

13 SECTION 3. LIMITATIONS ON INCOME TAXATION

14 (a) There may be one tax on the income of individuals and  
15 corporations. This may be a fair tax where lower rates apply to  
16 lower income levels and higher rates apply to higher income  
17 levels. No government other than the State may impose a tax on  
18 or measured by income. A tax on or measured by income shall be  
19 at a non-graduated rate. At any one time there may be no more  
20 than one such tax imposed by the State for State purposes on  
21 individuals and one such tax so imposed on corporations. In any  
22 such tax imposed upon corporations the rate shall not exceed  
23 the rate imposed on individuals by more than a ratio of 8 to 5.

1 (b) Laws imposing taxes on or measured by income may adopt  
2 by reference provisions of the laws and regulations of the  
3 United States, as they then exist or thereafter may be changed,  
4 for the purpose of arriving at the amount of income upon which  
5 the tax is imposed.

6 (Source: Illinois Constitution.)

7 SCHEDULE

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