



100TH GENERAL ASSEMBLY

State of Illinois

2017 and 2018

SENATE JOINT RESOLUTION

CONSTITUTIONAL AMENDMENT

SC0001

Introduced 1/11/2017, by Sen. Don Harmon

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 (currently, there may be no more than one income tax imposed on individuals and one income tax imposed on corporations, and the rate of tax imposed upon corporations shall not exceed the rate imposed on individuals by more than a ratio of 8 to 5). Provides that the income tax may be a fair tax where lower rates apply to lower income levels and higher rates apply to higher income levels. Provides that no government other than the State may impose a tax on or measured by income. Effective upon being declared adopted.

LRB100 06409 HLH 16448 e

1 SENATE JOINT RESOLUTION
2 CONSTITUTIONAL AMENDMENT

3 RESOLVED, BY THE SENATE OF THE ONE HUNDREDTH 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.