



**100TH GENERAL ASSEMBLY**

**State of Illinois**

**2017 and 2018**

**SENATE JOINT RESOLUTION**

**CONSTITUTIONAL AMENDMENT**

**SC0018**

Introduced 1/9/2018, by Sen. Laura M. Murphy

**SYNOPSIS AS INTRODUCED:**

ILCON Art. IX, Sec. 12 new

Proposes to amend the Revenue Article of the Illinois Constitution. Provides for an additional tax on individuals in an amount equal to 3% of income greater than \$1,000,000 for the taxable year. Provides that 75% of the revenue collected from the tax shall be distributed to school districts solely to provide for kindergarten through grade 12 education, and 25% of the revenue collected from the tax shall be distributed to public institutions of higher education. Effective upon being declared adopted.

LRB100 15973 HLH 31091 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 add Section 12 to Article IX  
9 of the Illinois Constitution as follows:

10                                   ARTICLE IX  
11                                   REVENUE

12           (IILCON Art. IX, Sec. 12 new)

13           SECTION 12. TAX FOR EDUCATION

14           Notwithstanding subsection (a) of Section 3 of this  
15 Article, and in addition to any other tax, for taxable years  
16 beginning on or after January 1, 2019, a tax shall be imposed  
17 on individuals in an amount equal to 3% of income greater than  
18 \$1,000,000 for the taxable year. Seventy-five percent of the  
19 revenue collected pursuant to this Section shall be distributed  
20 to school districts solely to provide for kindergarten through  
21 grade 12 education, and 25% of the revenue collected pursuant  
22 to this Section shall be distributed to public institutions of  
23 higher education. The General Assembly by law shall provide for

1 the implementation and enforcement of this Section.

2 SCHEDULE

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