



101ST GENERAL ASSEMBLY

State of Illinois

2019 and 2020

HOUSE JOINT RESOLUTION

CONSTITUTIONAL AMENDMENT

HC0029

Introduced , by Rep. Allen Skillicorn

SYNOPSIS AS INTRODUCED:

ILCON Art. IX, Sec. 3

Proposes to amend the Revenue Article of the Illinois Constitution. Amends a Section concerning limitations on income taxation. Effective upon being declared adopted.

LRB101 11255 MST 56618 e

1 HOUSE JOINT RESOLUTION
 2 CONSTITUTIONAL AMENDMENT

3 RESOLVED, BY THE HOUSE OF REPRESENTATIVES OF THE ONE
 4 HUNDRED FIRST GENERAL ASSEMBLY OF THE STATE OF ILLINOIS, THE
 5 SENATE 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 9
 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 No tax on or measured by income shall be imposed. ~~(a) A tax~~
 15 ~~on or measured by income shall be at a non graduated rate. At~~
 16 ~~any one time there may be no more than one such tax imposed by~~
 17 ~~the State for State purposes on individuals and one such tax so~~
 18 ~~imposed on corporations. In any such tax imposed upon~~
 19 ~~corporations the rate shall not exceed the rate imposed on~~
 20 ~~individuals by more than a ratio of 8 to 5.~~

21 ~~(b) Laws imposing taxes on or measured by income may adopt~~
 22 ~~by reference provisions of the laws and regulations of the~~
 23 ~~United States, as they then exist or thereafter may be changed,~~

1 ~~for the purpose of arriving at the amount of income upon which~~
2 ~~the tax is imposed.~~

3 (Source: Illinois Constitution.)

4 SCHEDULE

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