



**101ST GENERAL ASSEMBLY**

**State of Illinois**

**2019 and 2020**

**SENATE JOINT RESOLUTION**

**CONSTITUTIONAL AMENDMENT**

**SC0001**

Introduced 1/28/2019, 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.

LRB101 07606 HLH 52653 e

1                                   SENATE JOINT RESOLUTION  
2                                   CONSTITUTIONAL AMENDMENT

3           RESOLVED, BY THE SENATE OF THE ONE HUNDRED FIRST 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           (IILCON 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.

