

1 HOUSE JOINT RESOLUTION  
2 CONSTITUTIONAL AMENDMENT

3 RESOLVED, BY THE HOUSE OF REPRESENTATIVES OF THE  
4 NINETY-THIRD GENERAL ASSEMBLY OF THE STATE OF ILLINOIS, THE  
5 SENATE CONCURRING HEREIN, that there shall be submitted to  
6 the electors of the State for adoption or rejection at the  
7 general election next occurring at least 6 months after the  
8 adoption of this resolution a proposition to amend Section 3  
9 of Article IX 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) A tax on or measured by income shall be at a  
15 non-graduated rate. At any one time there may be no more than  
16 one such tax imposed by the State for State purposes on  
17 individuals and one such tax so imposed on corporations. In  
18 any such tax imposed upon corporations the rate shall not  
19 exceed the rate imposed on individuals by more than a ratio  
20 of 8 to 5.

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

26 (c) Whenever the Illinois General Assembly enacts a tax  
27 on or measured by income, at least one-tenth of the revenue  
28 proceeds of any such tax received by the State of Illinois  
29 shall be distributed to municipalities and counties. The  
30 distribution shall be made on a per capita basis giving  
31 effect to the most recent decennial census, with each county  
32 being entitled to an allocation based upon the population of

1 its unincorporated areas.

2 (Source: Illinois Constitution.)

3 SCHEDULE

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