



**96TH GENERAL ASSEMBLY**

**State of Illinois**

**2009 and 2010**

**SENATE JOINT RESOLUTION**

**CONSTITUTIONAL AMENDMENT**

**SC0101**

Introduced 2/11/2010, by Sen. Michael W. Frerichs

**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, for any income tax imposed upon corporations, the rate shall not exceed the weighted average rate imposed on individuals by more than a ratio of 8 to 5. Effective upon being declared adopted.

LRB096 20814 HLH 36579 e

1                                   SENATE JOINT RESOLUTION  
2                                   CONSTITUTIONAL AMENDMENT

3           RESOLVED, BY THE SENATE OF THE NINETY-SIXTH 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) ~~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 income ~~such~~ tax imposed by the State for State purposes on  
17 individuals and one such tax so imposed on corporations. In any  
18 such tax imposed upon corporations the rate shall not exceed  
19 the weighted average rate imposed on individuals by more than a  
20 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.