



**100TH GENERAL ASSEMBLY**

**State of Illinois**

**2017 and 2018**

**HOUSE JOINT RESOLUTION**

**CONSTITUTIONAL AMENDMENT**

**HC0039**

Introduced , by Rep. Christian L. Mitchell

**SYNOPSIS AS INTRODUCED:**

ILCON Art. IX, Sec. 3

Proposes to amend the Revenue Article of the Illinois Constitution. Amends the Revenue Article to provide that a tax on or measured by income may be imposed by law (rather than shall be at a non-graduated rate). Effective upon being declared adopted.

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1 HOUSE JOINT RESOLUTION  
 2 CONSTITUTIONAL AMENDMENT

3 RESOLVED, BY THE HOUSE OF REPRESENTATIVES OF THE ONE  
 4 HUNDREDTH GENERAL ASSEMBLY OF THE STATE OF ILLINOIS, THE SENATE  
 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 the Illinois  
 9 Constitution by changing Section 3 of Article IX 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 may be imposed by law  
 15 ~~shall be at a non-graduated rate.~~ At any one time there may be  
 16 no more than one such tax imposed by the State for State  
 17 purposes on individuals and one such tax so imposed on  
 18 corporations. In any such tax imposed upon corporations the  
 19 rate shall not exceed the rate imposed on individuals by more  
 20 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.