98TH GENERAL ASSEMBLY
State of Illinois
2013 and 2014
HOUSE JOINT RESOLUTION
CONSTITUTIONAL AMENDMENT
HC0051

Introduced , by Rep. Michael J. Madigan

SYNOPSIS AS INTRODUCED:

ILCON Art. IX, Sec. 11 new

Proposes to amend the Revenue Article of the Illinois Constitution. Provides that an additional income tax shall be imposed on individuals in an amount equal to 3% of the portion of the individual's income that is greater than $1,000,000 for the taxable year. Provides that the revenue collected from the tax shall be distributed to school districts on a per pupil basis. Effective upon being declared adopted.
HOUSE JOINT RESOLUTION
CONSTITUTIONAL AMENDMENT

RESOLVED, BY THE HOUSE OF REPRESENTATIVES OF THE NINETY-EIGHTH GENERAL ASSEMBLY OF THE STATE OF ILLINOIS, THE SENATE CONCURRING HEREIN, that there shall be submitted to the electors of the State for adoption or rejection at the general election next occurring at least 6 months after the adoption of this resolution a proposition to add Section 11 to Article IX of the Illinois Constitution as follows:

ARTICLE IX
REVENUE

(ILCON Art. IX, Sec. 11 new)
SECTION 11. TAX FOR EDUCATION

Notwithstanding subsection (a) of Section 3 of this Article, and in addition to any other tax, a tax shall be imposed on individuals in an amount equal to 3% of income greater than $1,000,000 for the taxable year. All revenue collected pursuant to this Section shall be distributed to school districts solely on a per pupil basis. The General Assembly by law shall provide for the implementation and enforcement of this Section.

SCHEDULE
This Constitutional Amendment takes effect upon being declared adopted in accordance with Section 7 of the Illinois Constitutional Amendment Act and applies to taxable years beginning on or after January 1, 2014.