



104TH GENERAL ASSEMBLY

State of Illinois

2025 and 2026

HOUSE JOINT RESOLUTION

CONSTITUTIONAL AMENDMENT

HC0016

Introduced 5/1/2025, by Rep. Abdelnasser Rashid - Kam Buckner
- Theresa Mah - Justin Slaughter - Norma Hernandez, et al.

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 the General Assembly shall provide by law for the rate or rates of any tax on or measured by income imposed by the State (currently, there may be no more than one such tax imposed by the State on individuals and one such tax so imposed on corporations). Provides that the highest rate of tax imposed on corporations may not exceed the highest rate imposed on individuals by more than a ratio of 8 to 5. Effective upon being declared adopted.

LRB104 13237 HLH 25422 e

1 HOUSE JOINT RESOLUTION
2 CONSTITUTIONAL AMENDMENT

3 RESOLVED, BY THE HOUSE OF REPRESENTATIVES OF THE ONE
4 HUNDRED FOURTH GENERAL ASSEMBLY OF THE STATE OF ILLINOIS, THE
5 SENATE 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
8 of this resolution a proposition to amend Section 3 of Article
9 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) The General Assembly shall provide by law for the rate
15 or rates of any tax on or measured by income imposed by the
16 State. A tax on or measured by income shall be at a
17 non-graduated rate. At any one time there may be no more than
18 one such tax imposed by the State for State purposes on
19 individuals and one such tax so imposed on corporations. In
20 any such tax imposed upon corporations the highest rate shall
21 not exceed the highest rate imposed on individuals by more
22 than a ratio of 8 to 5.

23 (b) Laws imposing taxes on or measured by income may adopt

1 by reference provisions of the laws and regulations of the
2 United States, as they then exist or thereafter may be
3 changed, for the purpose of arriving at the amount of income
4 upon which the tax is imposed.

5 (Source: Illinois Constitution.)

6 SCHEDULE

7 This Constitutional Amendment takes effect upon being
8 declared adopted in accordance with Section 7 of the Illinois
9 Constitutional Amendment Act.