



104TH GENERAL ASSEMBLY

State of Illinois

2025 and 2026

HOUSE JOINT RESOLUTION

CONSTITUTIONAL AMENDMENT

HC0026

Introduced 2/19/2026, by Rep. La Shawn K. Ford

SYNOPSIS AS INTRODUCED:

ILCON Art. IX, Sec. 3
ILCON Art. IX, Sec. 12 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 used to provide property tax relief. Effective upon being declared adopted.

LRB104 13601 HLH 26211 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 Article IX of the
 9 Illinois Constitution by changing Section 3 and by adding
 10 Section 12 as follows:

11 ARTICLE IX
 12 REVENUE

13 (ILCON Art. IX, Sec. 3)

14 SECTION 3. LIMITATIONS ON INCOME TAXATION

15 (a) Except as provided in Section 12 of this Article, a ~~A~~
 16 tax on or measured by income shall be at a non-graduated rate.
 17 At any one time there may be no more than one such tax imposed
 18 by the State for State purposes on individuals and one such tax
 19 so imposed on corporations. In any such tax imposed upon
 20 corporations the rate shall not exceed the rate imposed on
 21 individuals by more than a ratio of 8 to 5.

22 (b) Laws imposing taxes on or measured by income may adopt
 23 by reference provisions of the laws and regulations of the

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

4 (Source: Illinois Constitution.)

5 (ILCON Art. IX, Sec. 12 new)

6 SECTION 12. INCOME TAX FOR PROPERTY TAX RELIEF

7 Notwithstanding subsection (a) of Section 3 of this
8 Article, and in addition to any other tax on or measured by
9 income, an additional tax shall be imposed on individuals in
10 an amount equal to 3% of the portion of the taxpayer's net
11 income that is greater than \$1,000,000 for the taxable year.
12 All revenue collected pursuant to this Section shall be used
13 to provide property tax relief. The General Assembly by law
14 shall provide for the implementation and enforcement of this
15 Section.

16 SCHEDULE

17 This Constitutional Amendment takes effect upon being
18 declared adopted in accordance with Section 7 of the Illinois
19 Constitutional Amendment Act and applies to taxable years
20 beginning on or after the date of its adoption.