



**104TH GENERAL ASSEMBLY**

**State of Illinois**

**2025 and 2026**

**SENATE JOINT RESOLUTION**

**CONSTITUTIONAL AMENDMENT**

**SC0004**

Introduced 2/4/2025, by Sen. Robert F. Martwick

**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 11445 HLH 21533 e

1 SENATE JOINT RESOLUTION  
2 CONSTITUTIONAL AMENDMENT

3 RESOLVED, BY THE SENATE OF THE ONE HUNDRED FOURTH GENERAL  
4 ASSEMBLY OF THE STATE OF ILLINOIS, THE HOUSE OF  
5 REPRESENTATIVES CONCURRING HEREIN, that there shall be  
6 submitted to the electors of the State for adoption or  
7 rejection at the general election next occurring at least 6  
8 months after the adoption of this resolution a proposition to  
9 amend Section 3 of Article IX of the Illinois Constitution as  
10 follows:

11 ARTICLE IX  
12 REVENUE

13 (ILCON Art. IX, Sec. 3)

14 SECTION 3. LIMITATIONS ON INCOME TAXATION

15 (a) The General Assembly shall provide by law for the rate  
16 or rates of any tax on or measured by income imposed by the  
17 State. A tax on or measured by income shall be at a  
18 non-graduated rate. At any one time there may be no more than  
19 one such tax imposed by the State for State purposes on  
20 individuals and one such tax so imposed on corporations. In  
21 any such tax imposed upon corporations the highest rate shall  
22 not exceed the highest rate imposed on individuals by more  
23 than a ratio of 8 to 5.

1           (b) Laws imposing taxes on or measured by income may adopt  
2   by reference provisions of the laws and regulations of the  
3   United States, as they then exist or thereafter may be  
4   changed, for the purpose of arriving at the amount of income  
5   upon which the tax is imposed.

6   (Source: Illinois Constitution.)

7                               SCHEDULE

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