

## 1 SENATE JOINT RESOLUTION

## 2 CONSTITUTIONAL AMENDMENT NO. 1

3 (As Amended by Senate Amendment No. 1)

4 RESOLVED, BY THE SENATE OF THE ONE HUNDRED FIRST GENERAL  
5 ASSEMBLY OF THE STATE OF ILLINOIS, THE HOUSE OF REPRESENTATIVES  
6 CONCURRING HEREIN, that there shall be submitted to the  
7 electors of the State for adoption or rejection at the general  
8 election next occurring at least 6 months after the adoption of  
9 this resolution a proposition to amend Section 3 of Article IX  
10 of the Illinois Constitution as 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 any  
21 such tax imposed upon corporations the highest rate shall not  
22 exceed the highest rate imposed on individuals by more than a  
23 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 changed,  
4 for the purpose of arriving at the amount of income upon which  
5 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.