



94TH GENERAL ASSEMBLY

State of Illinois

2005 and 2006

HOUSE JOINT RESOLUTION

CONSTITUTIONAL AMENDMENT

HC0004

Introduced 1/21/2005, by Rep. Chapin Rose

SYNOPSIS AS INTRODUCED:

Proposes to amend the Revenue Article of the Illinois Constitution. Provides that no estate tax or generation-skipping transfer tax shall be imposed by the State in excess of the aggregate amounts that may be allowed to be credited upon or deducted from any similar tax imposed by the United States. Provides that the General Assembly may impose an estate tax or a generation-skipping transfer tax only so long as and during the time that an estate tax or generation-skipping transfer tax is imposed by the United States against Illinois citizens. Effective upon being declared adopted.

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1 HOUSE JOINT RESOLUTION
 2 CONSTITUTIONAL AMENDMENT

3 RESOLVED, BY THE HOUSE OF REPRESENTATIVES OF THE
 4 NINETY-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 of
 8 this resolution a proposition to add Section 3.1 to Article IX
 9 of the Illinois Constitution as follows:

10 ARTICLE IX
 11 REVENUE

12 SECTION 3.1. LIMITATION ON ESTATE TAX AND GENERATION-SKIPPING
 13 TRANSFER TAX

14 (a) No estate tax or generation-skipping transfer tax shall
 15 be imposed by the State in excess of the aggregate amounts that
 16 may be allowed to be credited upon or deducted from any similar
 17 tax imposed by the United States.

18 (b) The General Assembly may impose an estate tax or a
 19 generation-skipping transfer tax only so long as and during the
 20 time that an estate tax or generation-skipping transfer tax is
 21 imposed by the United States against Illinois citizens.

22 SCHEDULE

23 This Constitutional Amendment takes effect upon being
 24 declared adopted in accordance with Section 7 of the Illinois
 25 Constitutional Amendment Act.