



98TH GENERAL ASSEMBLY

State of Illinois

2013 and 2014

HOUSE JOINT RESOLUTION

CONSTITUTIONAL AMENDMENT

HC0049

Introduced , by Rep. Christian L. Mitchell

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 there may be one tax on the income of individuals and corporations, that this may be a fair tax where lower rates apply to lower income levels and higher rates apply to higher income levels, and that no government other than the State may impose a tax on or measured by income. Effective upon being declared adopted.

LRB098 20797 HLH 57939 e

1 HOUSE JOINT RESOLUTION
 2 CONSTITUTIONAL AMENDMENT

3 RESOLVED, BY THE HOUSE OF REPRESENTATIVES OF THE
 4 NINETY-EIGHTH 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 amend Section 3 of Article IX
 9 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) There may be one tax on the income of individuals and
 15 corporations. This may be a fair tax where lower rates apply to
 16 lower income levels and higher rates apply to higher income
 17 levels. No government other than the State may impose a tax on
 18 or measured by income. A tax on or measured by income shall be
 19 at a non-graduated rate. At any one time there may be no more
 20 than one such tax imposed by the State for State purposes on
 21 individuals and one such tax so imposed on corporations. In any
 22 such tax imposed upon corporations the rate shall not exceed
 23 the rate imposed on individuals by more 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 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.