



98TH GENERAL ASSEMBLY

State of Illinois

2013 and 2014

SENATE JOINT RESOLUTION

CONSTITUTIONAL AMENDMENT

SC0039

Introduced 5/30/2013, by Sen. Don Harmon

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, for any income tax imposed upon corporations, the rate shall not exceed the maximum rate imposed on individuals. Effective upon being declared adopted.

LRB098 11349 HLH 42813 e

1 SENATE JOINT RESOLUTION
2 CONSTITUTIONAL AMENDMENT

3 RESOLVED, BY THE SENATE OF THE NINETY-EIGHTH GENERAL
4 ASSEMBLY OF THE STATE OF ILLINOIS, THE HOUSE OF REPRESENTATIVES
5 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) ~~A tax on or measured by income shall be at a~~
15 ~~non-graduated rate.~~ At any one time there may be no more than
16 one ~~such~~ tax on or measured by income imposed by the State for
17 State purposes on individuals and one such tax so imposed on
18 corporations. In any such tax imposed upon corporations the
19 rate shall not exceed the maximum rate imposed on individuals
20 ~~by more than a ratio of 8 to 5.~~

21 (b) Laws imposing taxes on or measured by income may adopt
22 by reference provisions of the laws and regulations of the
23 United States, as they then exist or thereafter may be changed,

1 for the purpose of arriving at the amount of income upon which
2 the tax is imposed.

3 (Source: Illinois Constitution.)

4 SCHEDULE

5 This Constitutional Amendment takes effect upon being
6 declared adopted in accordance with Section 7 of the Illinois
7 Constitutional Amendment Act.