

1 SENATE JOINT RESOLUTION
2 CONSTITUTIONAL AMENDMENT

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

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

27 (c) Notwithstanding any other provision of this
28 Constitution, in the absence of a reciprocal agreement
29 between Illinois and the state of residence of a nonresident,
30 Illinois may impose on nonresidents, for compensation paid in
31 this State, a surcharge on or measured by income. The
32 surcharge shall be at a rate equal to the difference between

1 the rate of the tax on or measured by income imposed by this
2 State and the rate of the tax on or measured by income
3 imposed by the state of residence of the nonresident. The
4 surcharge shall be imposed only on nonresidents whose state
5 of residence imposes a tax on or measured by income at a rate
6 that is higher than the rate imposed by Illinois.

7 (Source: Illinois Constitution.)

8 SCHEDULE

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