



Timeline for Creating a Graduated Income Tax

August 2012

Present – December 2012: Begin to educate voters on the need for a graduated income tax and rally support from other organizations and legislators. Message must be focused on the fact that Illinois has not and cannot impose a graduated income tax structure because of the mandated flat tax section in the Illinois state Constitution.

Legislative Session Jan 2013- May 31, 2013: The first task in the process to change the language of the flat tax mandate, is to propose an amendment to the state constitution concerning the income tax limitations (Article IX §3 subsection a). This can be achieved by a vote of three fifths of each house of the legislature. This proposal can be initiated in either house but must be voted on by both houses of the General Assembly as stated below in the Illinois State Constitution.

Article XIV section 2(a): Amendments to this Constitution may be initiated in either house of the General Assembly. Amendments shall be read in full on three different days in each house and reproduced before the vote is taken on final passage. Amendments approved by the vote of three-fifths of the members elected to each house shall be submitted to the electors at the general election next occurring at least six months after such legislative approval, unless withdrawn by a vote of a majority of the members elected to each house.

Legislative Session Jan 2014- May 31, 2014: If legislation was not passed during the 2013 session, it must be passed during the 2014 session. This is because amendments can only be voted on by the general voting public during election years. An election year, explained in Article III section 6 of the state Constitution, is an even numbered year when General Assembly members are elected. Thus, we would need to have passed the amendment out of both houses by 2014 in order to get it on the ballot. If the legislation does not pass we must wait another 2 years. We essentially get two “tries” at getting this legislation passed out of both houses before the next general election.

November 2014, General Election: Once the amendment has passed out of the General Assembly, it must be placed on the ballot at the next general election and must be approved by three-fifths of those voting on the amendment or by a majority of those voting in the election. Efforts to educate voters are crucial at this point since, Constitutional amendments are on a separate ballot so voters must be aware of the legislation. Note: the proposed amendment and an explanation of the amendment are distributed, usually by mail, to the voter at least one month prior to the election. This is all explained in the Constitutional language below.

Article XIV section 2(b): Amendments proposed by the General Assembly shall be published with explanations, as provided by law, at least one month preceding the vote thereon by the electors. The vote on the proposed amendment or amendments shall be on a separate ballot. A proposed amendment shall become effective as the amendment provides if approved by either three-fifths of those voting on the question or a majority of those voting in the election.

Given that amending the Constitution to allow for a graduated income tax will take a minimum of two years, it is important in the interim to identify legislators interested in creating a fair tax system in Illinois. It is especially important to find legislators that are targets, or are from Central and Southern Illinois, as well as more conservative areas of Cook County and the suburbs.