



1997 SENATE JOINT RESOLUTION 38

December 10, 1997 - Introduced by Senators PLACHE, MOEN and ROESSLER, cosponsored by Representatives GROTHMAN, J. LEHMAN, SYKORA, MUSSER, PLOUFF, VANDER LOOP, SPRINGER, SKINDRUD, R. YOUNG, F. LASEE, SCHAFFER, OLSEN, LADWIG and PORTER.

1 **To create** section 35 of article IV of the constitution; **relating to:** requiring local
2 approval of certain local taxes and charges (first consideration).

Analysis by the Legislative Reference Bureau

This proposed constitutional amendment, proposed to the 1997 legislature on first consideration, requires, in order to create a tax or to allow a charge against another unit of government, the approval, by the boards of all of the affected counties, of all taxes that are imposed in, and of all charges against, fewer than all counties and the approval, by the governing bodies of all of the affected cities, villages or towns, of all taxes that are imposed in, and of all charges against, fewer than all cities, villages or towns.

A proposed constitutional amendment requires adoption by 2 successive legislatures, and ratification by the people, before it can become effective.

3 **Resolved by the senate, the assembly concurring, That:**

4 **SECTION 1.** Section 35 of article IV of the constitution is created to read:

5 [Article IV] Section 35. A law that is enacted after January 1, 2001, and that
6 would impose a tax over, or allow a charge against, at least one entire county but not
7 over all counties is not effective unless the law is approved by the board of each
8 county over which the tax is to be imposed or against which the charge is to be made.

1 A law that is enacted after January 1, 2001, and that would impose a tax over, or
2 allow a charge against, at least one entire city, village or town but not over all units
3 of government of that kind is not effective unless the law is approved by the
4 governing body of each city, village or town over which the tax is to be imposed or
5 against which the charge is to be made.

6 **SECTION 2. Numbering of new section.** The new section 35 of article IV of
7 the constitution created in this joint resolution shall be designated by the next higher
8 open whole section number in that article if, before the ratification by the people of
9 the amendment proposed in this joint resolution, any other ratified amendment has
10 created a section 35 of article IV of the constitution of this state. If one or more joint
11 resolutions create a section 35 of article IV simultaneously with the ratification by
12 the people of the amendment proposed in this joint resolution, the sections created
13 shall be numbered and placed in a sequence so that the sections created by the joint
14 resolution having the lowest enrolled joint resolution number have the numbers
15 designated in that joint resolution and the sections created by the other joint
16 resolutions have numbers that are in the same ascending order as are the numbers
17 of the enrolled joint resolutions creating the sections.

18 ***Be it further resolved, That*** this proposed amendment be referred to the
19 legislature to be chosen at the next general election and that it be published for 3
20 months previous to the time of holding such election.

21

(END)