State of Wisconsin
2013 - 2014 LEGISLATURE

2013 ASSEMBLY JOINT RESOLUTION 79

December 18, 2013 – Introduced by Representatives KNUDSON, AUGUST, VOS, CRAIG, CZAJA, JACQUE, KLEEFISCH, KNODL, KOOYENGA, KRUG, LEMAHIEU, NASS, NEYLON, PETERSEN, PETRYK, PRIDEMORE, SANFELIPPO, SCHRAA, SPIROS, STEINEKE, STRACHOTA, STROEBEL, TITTL, KAPENGA, WEININGER and HUTTON, cosponsored by Senators VUKMIR, KEDZIE, LEIBHAM, GROTHMAN and LAZICH. Referred to Committee on Ways and Means.

1   *To renumber* section 8 of article VIII; and *to create* section 8 (2) of article VIII and

2   section 8 (3) of article VIII of the constitution; **relating to:** requiring a

3   supermajority for passage of tax increase legislation (first consideration).

Analysis by the Legislative Reference Bureau

This constitutional amendment, proposed to the 2013 legislature on first consideration, prohibits either house of the legislature from passing a bill that increases the rate of the state sales tax or that increases any of the rates of the income tax or franchise tax unless the bill is approved by two–thirds of those members present and voting. The proposed amendment, however, specifies that this prohibition does not apply if the legislature passes a joint resolution requiring a statewide advisory referendum on the question of whether the legislature should authorize the tax increase provided in the bill and a majority of voters voting at the referendum vote to approve the tax increase.

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

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

5   SECTION 1. Section 8 of article VIII of the constitution is renumbered section

6   8 (1) of article VIII.

7   SECTION 2. Section 8 (2) of article VIII of the constitution is created to read:

1   [Article VIII] Section 8 (2) Except as provided in sub. (3), no house of the

2   legislature may pass a bill that increases the rate of the state sales tax or that

3   increases any of the rates of the income tax or franchise tax unless the bill is approved

4   by two–thirds of those members present and voting.

5   **SECTION 3.** Section 8 (3) of article VIII of the constitution is created to read:

6   [Article VIII] Section 8 (3) Subsection (2) shall not apply if the legislature

7   passes a joint resolution requiring a statewide advisory referendum on the question

8   of whether the legislature should authorize the tax increase provided in the bill and

9   a majority of voters voting at the referendum vote to approve the tax increase.

10   **SECTION 4. Numbering of new provisions.** If another constitutional

11   amendment ratified by the people creates the number of any provision created in this

12   joint resolution, the chief of the legislative reference bureau shall determine the

13   sequencing and the numbering of the provisions whose numbers conflict.

14   ***Be it further resolved, That*** this proposed amendment be referred to the

15   legislature to be chosen at the next general election and that it be published for three

16   months previous to the time of holding such election.

17   **(END)**