



WISCONSIN LEGISLATIVE COUNCIL  
AMENDMENT MEMO

**2009 Assembly Joint  
Resolution 8**

**Assembly Substitute  
Amendment 1**

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*2009 Assembly Joint Resolution 8* would amend the uniformity clause of the Wisconsin Constitution to specify that taxation of the principal homestead of an individual, as defined by law, need not be uniform with the taxation of other real property. Assembly Joint Resolution 8 also makes organizational changes to the uniformity clause, Wisconsin Constitution, Art. VIII, s. 1.

Assembly Joint Resolution 8 is the first consideration of the constitutional amendment.

*Assembly Substitute Amendment 1* to Assembly Joint Resolution 8 would amend Wisconsin Constitution, Art. VIII, s. 2, to specify that, notwithstanding the uniformity clause, the Legislature may appropriate money to provide property tax relief to individuals who own property in the state used by those individuals as principal dwellings, and that such appropriations need not provide property tax relief that is uniform with other principal dwellings or other real property.

**Legislative History**

Representative Sherman offered Assembly Substitute Amendment 1 to Assembly Joint Resolution 8. On April 6, 2010, the Assembly Committee on Ways and Means adopted Assembly Substitute Amendment 1 and recommended passage of the resolution, as amended, on successive votes of Ayes, 6; Noes, 3.

SG:ksm