
Wisconsin Legislative Council

AMENDMENT MEMO



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2019 Senate Bill 291

**Senate Amendment 1 and
Senate Amendment 1 to
Senate Amendment 1**

BACKGROUND

Current law generally restricts a political subdivision from raising the property tax levy by a percentage that exceeds its valuation factor, which is the greater of the net increase in equalized property values due to new construction or zero percent. However, a political subdivision may raise the levy by a greater amount if its governing body adopts a resolution to that effect and the resolution is approved by referendum. The statutes include requirements related to the exact wording of the ballot question. The resolution and referendum must specify the allowable limit, the amount by which the proposed increase would exceed the allowable limit, and the purpose for which the increase would be used. In an odd-numbered year, the political subdivision may call a special referendum to consider the question. In an even-numbered year, the political subdivision must hold the referendum at the next succeeding spring primary or election or partisan primary or general election following adoption of the resolution.

2019 SENATE BILL 291

The bill modifies procedures related to levy limit referenda. It removes current-law requirements related to the exact wording of the ballot question and provides that the ballot must contain certain information specified in the statutes. If an increase is ongoing, the ballot must include the amount of increase for each fiscal year in which the increase applies. In addition, the bill allows a political subdivision to use its best estimate of the amount by which a proposed increase would exceed the allowable limit, based on the most current data available to it, in order to adopt a resolution and hold a referendum to increase its levy. Under the bill, a special referendum may be called on the question, without regard to whether it is an odd- or even-numbered year. The bill also provides that a referendum may be held at a spring primary or election or partisan primary or general election; however, this is not limited to the next succeeding primary or election, as under current law.

SENATE AMENDMENT 1

Senate Amendment 1 removes the provision relating to the wording of the ballot question, as described above. Under the amendment, current-law requirements related to the exact wording will remain in effect. Senate Amendment 1 also requires the ballot to indicate that amounts are based on actual data or the political subdivision's best estimate. Under the amendment, in any odd-numbered year, a political subdivision may call a special referendum to consider the question. In an even-numbered year, a referendum must be held at a spring primary or election or partisan primary or general election, but this is not limited to the next succeeding primary or election, as under current law.

SENATE AMENDMENT 1 TO SENATE AMENDMENT 1

Senate Amendment 1 to Senate Amendment 1 modifies the provisions related to dates on which political subdivisions may hold referenda to consider the question in an odd-numbered year. Under the amendment to the amendment, in any odd-numbered year, a political subdivision may call a special referendum on the same dates as when a school board may call for a referendum. Current statutes limit school board referenda to the next regularly scheduled spring primary or election or partisan primary or general election following the adoption of a resolution, except that a referendum may not be held sooner than 70 days after the filing of the resolution.

BILL HISTORY

On August 12, 2019, Senator Marklein offered Senate Amendment 1. On November 15, 2019, Senator Marklein offered Senate Amendment 1 to Senate Amendment 1. On December 18, 2019, the Senate Committee on Agriculture, Revenue and Financial Institutions recommended adoption of the amendments on votes of Ayes, 9; Noes, 0; and passage of the bill, as amended, on a vote of Ayes, 9; Noes, 0.

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