



State of Wisconsin
1997 - 1998 LEGISLATURE

LRBs0604/1
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**SENATE SUBSTITUTE AMENDMENT 2,
TO 1997 ASSEMBLY JOINT RESOLUTION 80**

March 12, 1998 - Offered by Senator WINEKE.

1 **To amend** section 1 of article VIII of the constitution; **relating to:** reducing property
2 taxes by means of income tax credits and state payments (first consideration).

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

4 **SECTION 1.** Section 1 of article VIII of the constitution is amended to read:

5 [Article VIII] Section1. The rule of taxation shall be uniform ~~but the,~~ except as
6 follows:

7 (1) The legislature may empower by law authorize cities, villages or towns to
8 collect and return taxes on real estate located therein by optional methods.

9 (2) (a) Taxes shall be levied upon such property with such classifications as to
10 forests and minerals including or separate or severed from the land, as the
11 legislature ~~shall prescribe~~ prescribes by law.

12 (b) Taxation of agricultural land and undeveloped land, both as defined by law,
13 need not be uniform with the taxation of each other nor with the taxation of other real
14 property.

1 (3) Taxation of merchants’ stock-in-trade, manufacturers’ materials and
2 finished products, and livestock need not be uniform with the taxation of real
3 property and other personal property, but the taxation of all such merchants’
4 stock-in-trade, manufacturers’ materials and finished products and livestock shall
5 be uniform, except that the legislature may provide by law that the value thereof
6 shall be determined on an average basis. ~~Taxes may also be imposed~~

7 (4) ~~The legislature may by law impose taxes~~ on incomes, privileges and
8 occupations, ~~which.~~ Such taxes may be graduated and progressive, and reasonable
9 exemptions may be provided.

10 (5) The legislature may reduce property taxes imposed upon residential and
11 agricultural real property, as defined by law, by authorizing credits against income
12 taxes imposed by this state or payments from state revenues.

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

16 (END)