



WISCONSIN LEGISLATIVE COUNCIL AMENDMENT MEMO

**2001 Assembly
Joint Resolution 2**

**Assembly
Amendment 1**

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A. CURRENT LAW

Wisconsin Constitution, Article VIII, Section 8, provides that when either house of the Legislature considers specified fiscal proposals, a roll call vote must be taken and 3/5 of all the members elected to the house constitutes a quorum for the purpose of conducting business. The matters to which these procedures apply are:

1. The imposition, continuation or renewal of a tax.
2. The creation of a debt or charge.
3. Making, continuing or renewing an appropriation of public or trust money.
4. Releasing, discharging or commuting a claim or demand of the state.

B. ASSEMBLY JOINT RESOLUTION 2

Assembly Joint Resolution 2 amends the Constitution to apply the procedural requirements of art. VIII, s. 8, Wis. Const., to a proposal to increase the rate of the state sales tax or increase any of the rates of the income tax or franchise tax. In addition, the joint resolution requires that the passage in either house of the Legislature of any law to increase the rate of the state sales tax or to increase any of the rates of the income tax or franchise tax requires the approval of 2/3 of the members present. Finally, rather than requiring that 3/5 of the members *elected* to each house constitutes a quorum to review these proposals, Assembly Joint Resolution 2 provides that 3/5 of the *current membership* of each house constitutes a quorum.

C. ASSEMBLY JOINT RESOLUTION 2

Assembly Amendment 1:

1. Applies the procedural requirements of art. VIII, s. 8, Wis. Const., to a proposal to broaden the base of the state sales tax; and
2. Extends the 2/3 voting requirement to the passage in either house of the Legislature of any law designed to broaden the base of the state sales tax or to create a debt or charge.

On October 9, 2001, Assembly Joint Resolution 2, as amended by Assembly Amendment 1, was recommended for adoption by the Assembly Committee on Tax and Spending Limitations on a vote of Ayes, 5, Noes, 2.

RS:tlu:rv;wu