



2001 SENATE JOINT RESOLUTION 59

February 22, 2002 - Introduced by Senators WIRCH, DECKER, CHVALA, PLACHE, ERPENBACH, BAUMGART, BURKE and RISSER, cosponsored by Representatives SHERMAN, BOCK, CARPENTER and MILLER. Referred to Committee on Universities, Housing, and Government Operations.

1 **To amend** section 1 of article VIII of the constitution; **relating to:** reducing, by
2 income tax credits or by payments from state revenues, property taxes upon
3 residential and agricultural real property as defined by law (first
4 consideration).

Analysis by the Legislative Reference Bureau

This proposed constitutional amendment, proposed to the 2001 legislature on first consideration, authorizes the legislature to reduce property taxes imposed upon residential and agricultural real property, as defined by law, by authorizing credits against income taxes imposed by this state or payments from state revenues.

A proposed constitutional amendment requires adoption by 2 successive legislatures, and ratification by the people, before it can become effective.

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

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

7 [Article VIII] Section 1. The rule of taxation shall be uniform but the legislature
8 may empower cities, villages or towns to collect and return taxes on real estate
9 located therein by optional methods. Taxes shall be levied upon such property with

1 such classifications as to forests and minerals including or separate or severed from
2 the land, as the legislature shall prescribe. Taxation of agricultural land and
3 undeveloped land, both as defined by law, need not be uniform with the taxation of
4 each other nor with the taxation of other real property. Taxation of merchants'
5 stock-in-trade, manufacturers' materials and finished products, and livestock need
6 not be uniform with the taxation of real property and other personal property, but
7 the taxation of all such merchants' stock-in-trade, manufacturers' materials and
8 finished products and livestock shall be uniform, except that the legislature may
9 provide that the value thereof shall be determined on an average basis. Taxes may
10 also be imposed on incomes, privileges and occupations, which taxes may be
11 graduated and progressive, and reasonable exemptions may be provided. The
12 legislature may reduce property taxes imposed upon residential and agricultural
13 real property, as defined by law, by authorizing credits against income taxes imposed
14 by this state or payments from state revenues.

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

18 (END)