



1997 ASSEMBLY BILL 287

April 11, 1997 - Introduced by Representatives SYKORA, LADWIG, GROTHMAN, F. LASEE, AINSWORTH, ALBERS, FOTI, GREEN, GUNDERSON, HAHN, KEDZIE, KREIBICH, LAZICH, MUSSER, OWENS, PORTER, RYBA, SCHAFER, WARD, ZIEGELBAUER, DUFF and JENSEN, cosponsored by Senators WELCH, ZIEN and SCHULTZ. Referred to Committee on Ways and Means.

1 **AN ACT** *to create* 13.085 of the statutes; **relating to:** voting on legislation that
2 increases certain tax rates.

Analysis by the Legislative Reference Bureau

This bill provides that no house of the legislature may pass a bill that increases the rate of the state sales tax or that increases any of the rates of the income tax or franchise tax unless the bill is approved by two-thirds of those members present and voting. Under the bill, however, an expansion of the sales tax base is not an increase in the rate of the state sales tax and changing the income tax or franchise tax brackets is not an increase in the rates of the income tax or franchise tax.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

3 **SECTION 1.** 13.085 of the statutes is created to read:
4 **13.085 Bills increasing certain tax rates.** No house of the legislature may
5 pass a bill that increases the rate of the state sales tax or that increases any of the
6 rates of the income tax or franchise tax unless the bill is approved by two-thirds of
7 those members present and voting. For the purpose of this section, an expansion of

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SECTION 1

1 the sales tax base is not an increase in the rate of the state sales tax and changing
2 the income tax or franchise tax brackets is not an increase in the rates of the income
3 tax or franchise tax.

4 (END)