



2009 ASSEMBLY JOINT RESOLUTION 8

February 5, 2009 - Introduced by Representatives SHERMAN, BERCEAU, BLACK, FIELDS, HUBLER, MASON, MOLEPSKE JR., POCAN, STASKUNAS, STEINBRINK and A. WILLIAMS, cosponsored by Senators JAUCH, CARPENTER, HOLPERIN, LASSA, LEHMAN and PLALE. Referred to Committee on Ways and Means.

- 1 **To amend** section 1 of article VIII of the constitution; **relating to:** taxation of
2 principal homesteads of individuals (first consideration).

Analysis by the Legislative Reference Bureau

This proposed constitutional amendment, proposed to the 2009 legislature on first consideration, excepts principal homesteads of individuals from the requirement of the "uniformity clause," permitting the legislature to tax them differently than other property.

The general statement of the Wisconsin Constitution that the "rule of taxation shall be uniform" is already subject to a number of exceptions: real estate taxes may be collected in more than one way; forests, minerals, agricultural land, undeveloped land, and certain kinds of personal property may be taxed differently than is other property; and nonuniform income taxes, privilege taxes, and occupational taxes may be imposed.

In addition to the substantive changes, this joint resolution makes stylistic changes and breaks this section of the constitution into subsections to facilitate future amendments and to avoid conflicts if other amendments to the section are proposed.

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

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

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

1 [Article VIII] Section 1. The rule of taxation shall be uniform ~~but the~~ except as
2 follows:

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

5 (2) Taxes shall be levied upon such property with such classifications as to
6 forests and minerals including or separate or severed from the land, as the
7 legislature shall prescribe prescribes by law.

8 (3) Taxation of agricultural land and, undeveloped land, both and the principal
9 homestead of an individual, all as defined by law, need not be uniform with the
10 taxation of each other nor with the taxation of other real property.

11 (4) Taxation of merchants' stock-in-trade, manufacturers' materials and
12 finished products, and livestock need not be uniform with the taxation of real
13 property and other personal property, but the taxation of all such merchants'
14 stock-in-trade, manufacturers' materials and finished products, and livestock shall
15 be uniform, except that the legislature may provide by law that the value thereof
16 shall be determined on an average basis. Taxes may also be imposed

17 (5) The legislature may by law impose taxes on incomes, privileges, and
18 occupations, which taxes may be graduated and progressive, and reasonable
19 exemptions may be provided.

20 **SECTION 2. Numbering of new provisions.** The new subsections (1), (2), (3),
21 (4), and (5) of section 1 of article VIII of the constitution resulting from the
22 amendment of section 1 of article VIII of the constitution by this joint resolution shall
23 be designated by the next higher open whole subsection numbers in that section in
24 that article if, before the ratification by the people of the amendment proposed in this
25 joint resolution, any other ratified amendment has created subsection (1), (2), (3), (4),

1 or (5) of section 1 of article VIII of the constitution of this state. If one or more joint
2 resolutions create subsection (1), (2), (3), (4), or (5) of section 1 of article VIII
3 simultaneously with the ratification by the people of the amendments proposed in
4 this joint resolution, the subsections created shall be numbered and placed in a
5 sequence so that the subsections created by the joint resolution having the lowest
6 enrolled joint resolution number have the numbers designated in that joint
7 resolution and the subsections created by the other joint resolutions have numbers
8 that are in the same ascending order as are the numbers of the enrolled joint
9 resolutions creating the subsections.

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

13 (END)