



1997 SENATE BILL 215

May 22, 1997 - Introduced by Senators WELCH, A. LASEE, HUELSMAN and SCHULTZ, cosponsored by Representatives SYKORA, FREESE, JENSEN, LADWIG, PORTER, MUSSER, ALBERS, GROTHMAN, SCHAFER, AINSWORTH, ZIEGELBAUER, GOETSCH, JESKEWITZ, WALKER, OWENS, LAZICH, NASS, DUFF, GREEN, OLSEN, POWERS, HAHN, F. LASEE, HOVEN, GUNDERSON, KREIBICH, HUEBSCH and LORGE. Referred to Committee on Economic Development, Housing and Government Operations.

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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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)