

1999 DRAFTING REQUEST

Assembly Joint Resolution

Received: 12/21/98

Received By: **dykmapj**

Wanted: **As time permits**

Identical to LRB:

For: **Spencer Black (608) 266-7521**

By/Representing: **him**

This file may be shown to any legislator: **NO**

Drafter: **dykmapj**

May Contact:

Alt. Drafters:

Subject: **Constitutional Amendments
Tax - property**

Extra Copies: **MES**

Topic:

Exemption from property taxes for primary residences

Instructions:

Permit the legislature to exempt from property taxes or from just property taxes for schools a certain dollar amount of valuation on all primary residences in this state owned by residents of this state. The dollar amount set by the legislature must be the same amount for all areas of the state.

Drafting History:

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/?	dykmapj 12/22/98	gilfokm 12/23/98		_____			
/1			hhagen 12/28/98	_____	lrb_docadmin 12/28/98	lrb_docadmin 01/8/99	

FE Sent For:

<END>

**SUBMITTAL
FORM**

**LEGISLATIVE REFERENCE BUREAU
Legal Section Telephone: 266-3561
5th Floor, 100 N. Hamilton Street**

The attached draft is submitted for your inspection. Please check each part carefully, proofread each word, and sign on the appropriate line(s) below.

Date: 12/28/98

To: Representative Black

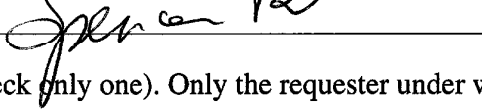
Relating to LRB drafting number: LRB-1426

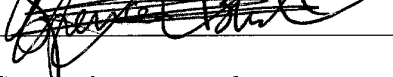
Topic

Exemption from property taxes for primary residences

Subject(s)

Constitutional Amendments, Tax - property

1. **JACKET** the draft for introduction _____  _____
in the **Senate** ____ or the **Assembly** ____ (check only one). Only the requester under whose name the drafting request is entered in the LRB's drafting records may authorize the draft to be submitted. Please allow one day for the preparation of the required copies.

2. **REDRAFT.** See the changes indicated or attached _____  _____
A revised draft will be submitted for your approval with changes incorporated.

3. Obtain **FISCAL ESTIMATE NOW**, prior to introduction _____
If the analysis indicates that a fiscal estimate is required because the proposal makes an appropriation or increases or decreases existing appropriations or state or general local government fiscal liability or revenues, you have the option to request the fiscal estimate prior to introduction. If you choose to introduce the proposal without the fiscal estimate, the fiscal estimate will be requested automatically upon introduction. It takes about 10 days to obtain a fiscal estimate. Requesting the fiscal estimate prior to introduction retains your flexibility for possible redrafting of the proposal.

If you have any questions regarding the above procedures, please call 266-3561. If you have any questions relating to the attached draft, please feel free to call me.

Attorney Peter J. Dykman, Deputy Chief
Telephone: (608) 266-7098

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1?	dykmapj	1-12-23 kmj	12/21/98	km 12/28			

FE Sent For:

<END>

-1426/1

King

SPON

1999

1997 ASSEMBLY JOINT RESOLUTION

authorizing the legislature
to
own or occupy
residents
of this state

1 To amend section 1 of article VIII of the constitution; relating to: using the lottery
2 proceeds to reduce property taxes on principal dwellings (first consideration).

and occupied

Analysis by the Legislative Reference Bureau

1999

This proposed constitutional amendment, proposed to the 1997 legislature on first consideration, permits the legislature to use lottery proceeds to reduce property taxes on principal dwellings owned by residents of this state → IA

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 into subsections to facilitate future amendments and to avoid conflicts if other amendments to this section are proposed.

A constitutional amendment requires adoption by 2 successive legislatures, and ratification by the people, before it can become effective. The proposed amendment is not self-executing; consequently, even after ratification, no change will occur until the legislature enacts laws authorizing the property tax relief.

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

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

5 [Article VIII] Section 1. The rule of taxation shall be uniform but the except as

6 follows:

exemption

1999
w/constitution

Proof w/ constitution

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

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

6 ~~(3) (b)~~ Taxation of agricultural land and undeveloped land, both as defined by law,
7 need not be uniform with the taxation of each other nor with the taxation of other real
8 property.

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

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

18 ~~(6) (e)~~ The legislature may reduce property taxes imposed on principal dwellings,
19 ~~as defined by law, by creating property tax credits for which lottery proceeds are~~
20 ~~expended.~~ *2-19 ✓*

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

24 *and occupied* (END)
which are owned by residents of this state

2-19 ✓

a tax, exemption from all property taxes,
~~or~~ from all property taxes
levied for school purposes,
in ^{a dollar} amount ^{that} the legislature ^{may}
provides by law. The
dollar amount ~~is~~ must be
uniform throughout the state.

1A ✓

by creating a tax exemption ^{from} all
property taxes, ^{or} ^{from} all property taxes
levied for school purposes, in
a dollar amount ~~or~~ fixed by the
legislature ^{may}