

**1999 DRAFTING REQUEST**

**Senate Joint Resolution**

Received: 10/26/1999

Received By: **dykmapj**

Wanted: **Soon**

Identical to LRB:

For: **Russell Decker (608) 266-2502**

By/Representing: **Barb W**

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

Drafter: **dykmapj**

May Contact:

Alt. Drafters:

Subject: **Constitutional Amendments**

Extra Copies: **JTK  
JK  
MES**

**Pre Topic:**

No specific pre topic given

**Topic:**

Uniformity clause change like second one defeated

**Instructions:**

See Attached

**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>
/P1	dykmapj 10/26/1999		kfollet 10/27/1999	_____	lrb_docadmin 10/27/1999	lrb_docadmin 11/01/1999	
/1	dykmapj 11/01/1999			_____		lrb_docadmin 11/01/1999	

FE Sent For:

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/?	dykmapj	1/1-10-27-99 kmg	KJF 10/27	KJF/hmh 10/27			

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<END>



PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION  
**1999 SENATE JOINT RESOLUTION**

*D-NOTE*

~~Wed~~  
*Wed*

✓ ✓  
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 1999 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 <sup>senate</sup> ~~assembly~~, the <sup>assembly</sup> ~~senate~~ 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)

**DRAFTER'S NOTE**  
**FROM THE**  
**LEGISLATIVE REFERENCE BUREAU**

LRB-3818/P1dn

PJD...  
*hney*

October 26, 1999

1

2 The underscored language in this draft is identical to 1991 SJR 12 (Enrolled Joint  
3 Resolution 14), which was defeated by the voters at the November 1992 election. This  
4 draft differs, however, from that joint resolution in that this one does not restructure  
5 section 1, article VIII (the uniformity clause) of the constitution by creating five  
6 subsections. The restructuring would raise the question of whether the restructuring  
7 changes are changes with a substantive legal effect or just changes of style. *was*

8 From the materials sent to you by the LRB Reference Section, you can see that the  
9 wording of amendments to the uniformity clause ~~has~~ varied. A property tax relief  
10 concept, billed as the 3% solution, was submitted to, and narrowly defeated by, the  
11 voters at the April 1989 election by 1989 SJR 9 (Enrolled Joint Resolution 2). As  
12 introduced, 1989 AJR 81 (Enrolled Joint Resolution 76) provided residential property  
13 tax relief, but was amended to also provided agricultural property tax relief.  
14 *e*

14

15

16

17

18

Atty. Peter J. Dykman  
General Counsel  
Phone: (608) 266-7098  
E-mail: Peter.Dykman@legis.state.wi.us

**DRAFTER'S NOTE**  
**FROM THE**  
**LEGISLATIVE REFERENCE BUREAU**

LRB-3818/P1dn  
FJD:kmg:kjf

October 27, 1999

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