

## 1999 - 2000 LEGISLATURE


**1999 ASSEMBLY JOINT RESOLUTION 50** 

**May 6, 1999 - Introduced by Representatives Black, Kreuser, Berceau, J. Lehman, Hasenohrl, Bock, Ryba, Boyle, Miller, Carpenter, La Fave and Reynolds, cosponsored by Senator Baumgart. Referred to Committee on Ways and Means.**


Pg1Ln1 To amend section 1 of article VIII of the constitution; relating to: authorizing the  
Pg1Ln2 legislature to reduce property taxes on principal dwellings owned and occupied  
Pg1Ln3 by residents of this state (first consideration).

**Analysis by the Legislative Reference Bureau**AJR50 


This proposed constitutional amendment, proposed to the 1999 legislature on first consideration, permits the legislature to reduce property taxes on principal dwellings owned and occupied by residents of this state by creating a tax exemption from all property taxes, or from all property taxes levied for school purposes, in a dollar amount fixed by the legislature.

AJR50 

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.

AJR50 

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.

AJR50 

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 exemption.

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Pg2Ln1 *Resolved by the assembly, the senate concurring, That:*

AJR50, s. 1



Pg2Ln2 **Section 1.** Section 1 of article VIII of the constitution is amended to read:

AJR50, s. 1 - continued



Pg2Ln3 [Article VIII] Section 1. The rule of taxation shall be uniform ~~but the~~ except as  
Pg2Ln4 follows:

AJR50, s. 1 - continued



Pg2Ln5 (1) The legislature may empower by law authorize cities, villages or towns to  
Pg2Ln6 collect and return taxes on real estate located therein by optional methods.

AJR50, s. 1 - continued



Pg2Ln7 (2) Taxes shall be levied upon such property with such classifications as to  
Pg2Ln8 forests and minerals including or separate or severed from the land, as the  
Pg2Ln9 legislature ~~shall prescribe~~ prescribes by law.

AJR50, s. 1 - continued



Pg2Ln10 (3) Taxation of agricultural land and undeveloped land, both as defined by law,  
Pg2Ln11 need not be uniform with the taxation of each other nor with the taxation of other real  
Pg2Ln12 property.

AJR50, s. 1 - continued



Pg2Ln13 (4) Taxation of merchants' stock-in-trade, manufacturers' materials and  
Pg2Ln14 finished products, and livestock need not be uniform with the taxation of real  
Pg2Ln15 property and other personal property, but the taxation of all such merchants'  
Pg2Ln16 stock-in-trade, manufacturers' materials and finished products and livestock shall  
Pg2Ln17 be uniform, except that the legislature may provide by law that the value thereof  
Pg2Ln18 shall be determined on an average basis. ~~Taxes may also be imposed~~

AJR50, s. 1 - continued



Pg2Ln19 (5) The legislature may by law impose taxes on incomes, privileges and  
Pg2Ln20 occupations, which taxes may be graduated and progressive, and reasonable  
Pg2Ln21 exemptions may be provided.

AJR50, s. 1 - continued



Pg2Ln22

Pg2Ln23

Pg3Ln1

Pg3Ln2

Pg3Ln3

(6) The legislature may reduce property taxes imposed on principal dwellings, as defined by law, which are owned and occupied by residents of this state by creating a tax exemption from all property taxes, or from all property taxes levied for school purposes, in a dollar amount that the legislature provides by law. The dollar amount must be uniform throughout the state.

Pg3Ln4

Pg3Ln5

Pg3Ln6

Pg3Ln7

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

**(End)**

# State Representative Spencer Black

*Andrew  
file w/ bill*



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June 16, 1999

Representative Michael Lehman, Chair  
Ways and Means Committee  
103 West, State Capitol  
Hand Deliver

Dear Chairman Lehman:

I am writing to you in regard to Assembly Joint Resolution 50, relating to authorizing the legislature to reduce property taxes on principal dwellings owned and occupied by residents of Wisconsin. I am writing to request that this important legislation be given a prompt public hearing and vote in the Ways and Means Committee.

I appreciate your attention to this request. Please feel free to contact me if I you have any questions about this request. I look forward to your reply.

Sincerely,

A handwritten signature in black ink, appearing to read "Spencer Black".

Spencer Black  
State Representative