

2003 DRAFTING REQUEST

Assembly Joint Resolution

Received: 11/22/2002

Received By: **pdykman**

Wanted: **As time permits**

Identical to LRB: **01-0217/1**

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

By/Representing: **Susan McMurray**

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

Drafter: **pdykman**

May Contact:

Addl. Drafters:

Subject: **Constitutional Amendments**

Extra Copies: **JK
MES
JTK**

Submit via email: **YES**

Requester's email: **Rep.Black@legis.state.wi.us**

Carbon copy (CC:) to:

Pre Topic:

No specific pre topic given

Topic:

Authorizing the legislature to reduce property taxes on certain principal dwellings

Instructions:

See Attached 2001 AJR 104

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>
/?	pdykman 11/22/2002	kgilfoy 11/22/2002		_____			
/1			jfrantze 11/22/2002	_____	lemery 11/22/2002	mbarman 01/22/2003	

FE Sent For:

<END>

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FE Sent For:	<i>11-11/22</i> <i>King</i>	<i>11-11/22</i>	<i>11-11/22</i>	<i>11-11/22</i> <i>JPK</i>			
				<END>			

-0864/1

2001

2002

2001 ASSEMBLY JOINT RESOLUTION 104

March 7, 2002 - Introduced by Representatives BLACK, CARPENTER, MILLER, RYBA, LA FAVE, BOYLE, BERCEAU and REYNOLDS, cosponsored by Senator BAUMGART. Referred to Committee on Ways and Means.

Sen. Cat.

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

Analysis by the Legislative Reference Bureau

2003

This proposed constitutional amendment, proposed to the ~~2001~~ 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 property taxes, or from property taxes levied for school purposes, in a dollar amount fixed by the legislature.

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 exemption.

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

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

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

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

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

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

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

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

22 (6) The legislature may reduce property taxes imposed on principal dwellings,
23 as defined by law, which are owned and occupied by residents of this state by creating

Prop a / constitution

1 a tax exemption from property taxes, or from property taxes levied for school
2 purposes, in a dollar amount that the legislature provides by law. The dollar amount
3 must be uniform throughout the state.

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

7

(END)

Emery, Lynn

From: Emery, Lynn
Sent: Tuesday, November 26, 2002 12:08 PM
To: McMurray, Susan
Subject: LRB-0864/1 (attached as requested)



03-0864/1

Lynn Emery
Program Assistant
Legislative Reference Bureau
608-266-3561
lynn.emery@legis.state.wi.us

Barman, Mike

From: Graf, Bill

Sent: Wednesday, January 22, 2003 2:21 PM

To: LRB.Legal

Subject: jacketing request

Please draft LRB-0864/1 for introduction as an Assembly joint resolution. Thank you.

Bill Graf

Assistant to Representative

Spencer Black

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Madison, WI 53708

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01/22/2003