

2003 DRAFTING REQUEST

Senate Joint Resolution

Received: **08/15/2003**

Received By: **pdykman**

Wanted: **Soon**

Identical to LRB: **03-0864/1**

For: **Robert Wirch (608) 267-8979**

By/Representing: **Amber**

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

Drafter: **pdykman**

May Contact:

Addl. Drafters:

Subject: **Constitutional Amendments
Tax - property**

Extra Copies: **JK
MES
PG**

Submit via email: **YES**

Requester's email: **Sen.Wirch@legis.state.wi.us**

Carbon copy (CC:) to:

Pre Topic:

No specific pre topic given

Topic:

Authorizing the legislature to reduce property taxes on principal dwellings owned and occupied by residents of this state

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>
/?	pdykman 08/15/2003	kgilfoy 08/15/2003		_____			
/1			chaskett 08/15/2003	_____	sbasford 08/18/2003	sbasford 08/19/2003	

Vers. Drafted Reviewed Typed Proofed Submitted Jacketed Required

sbasford
08/19/2003

FE Sent For:

*None
needed*

<END>

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/?	pdykman 08/15/2003	kgilfoy 08/15/2003				req. by Amber in Wirch's office	
/1			chaskett 08/15/2003		sbasford 08/18/2003		

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/?	pdykman	11-8/15 Kmg	1 cph 8/15	self 8/15			

FE Sent For:

<END>

- 3123 / 1

SENATE

2003 ASSEMBLY JOINT RESOLUTION

Man 8/18

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

This proposed constitutional amendment, proposed to the 2003 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 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

The Assembly

amendment is not self-executing; consequently, even after ratification, no change will occur until the legislature enacts laws authorizing the property tax exemption.

Assembly
Resolved by the ~~assembly~~ *the* senate concurring, That:

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

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

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

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

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

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

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

(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

✓

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)