



## 2005 ASSEMBLY JOINT RESOLUTION 13

February 3, 2005 – Introduced by Representatives SHERMAN, BERCEAU, BLACK, ZEPNICK, PARISI, CULLEN, POCAN, LEHMAN and POPE-ROBERTS, cosponsored by Senators JAUCH, CARPENTER, DECKER and LASSA. Referred to Committee on Ways and Means.

- 1 **To amend** section 1 of article VIII of the constitution; **relating to:** taxation of  
2 principal homesteads of individuals (first consideration).

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### *Analysis by the Legislative Reference Bureau*

This proposed constitutional amendment, proposed to the 2005 legislature on first consideration, excepts principal homesteads of individuals from the requirement of the “uniformity clause,” permitting the legislature to tax them differently than other property.

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 of the constitution into subsections to facilitate future amendments and to avoid conflicts if other amendments to the section are proposed.

A constitutional amendment requires adoption by 2 successive legislatures, and ratification by the people, before it can become effective.

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

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

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

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

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

8 (3) Taxation of agricultural land and undeveloped land and the principal  
9 homestead of an individual, both all as defined by law, need not be uniform with the  
10 taxation of each other nor with the taxation of other real property.

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

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

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

23 (END)