## 2007 ASSEMBLY JOINT RESOLUTION 26

March 5, 2007 – Introduced by Representatives Vukmir, Kramer, Zipperer, Lothian, Nygren, Pridemore, Musser, Roth, Kerkman, Hahn, Vos, Bies, Petersen, Gundrum, Owens, LeMahieu, Nass, Strachota and Gunderson, cosponsored by Senators S. Fitzgerald, Leibham, Darling, A. Lasee and Lazich. Referred to Committee on Ways and Means.

To amend section 8 of article VIII; and to create section 8 (3) of article VIII of the
constitution; relating to: the vote on bills that would increase certain tax rates
(first consideration).

## Analysis by the Legislative Reference Bureau

This proposed constitutional amendment, proposed to the 2007 legislature on first consideration, requires a two–thirds vote in each house of the legislature to pass a bill to increase the rate of the state sales tax or any of the rates of the income tax or franchise tax.

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

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

- 4 Resolved by the assembly, the senate concurring, That:
- **Section 1.** Section 8 of article VIII of the constitution is amended to read:
- 6 [Article VIII] Section 8 (1) On the passage in either house of the legislature of 7 any law which that imposes, continues or renews a tax, or increases the rate of the

state sales tax or increases any of the rates of the income tax or franchise tax, or creates a debt or charge, or makes, continues or renews an appropriation of public or trust money, or releases, discharges or commutes a claim or demand of the state, the question vote shall be taken by yeas and nays, which shall be duly ayes and noes, and the names of the members voting for, and the names of the members voting against, passage of the bill shall be entered on the journal; and.

(2) For any vote under sub. (1), three-fifths of all the members elected to such the current membership of each house shall in all such cases be required to constitute a quorum therein.

**Section 2.** Section 8 (3) of article VIII of the constitution is created to read:

[Article VIII] Section 8 (3) The passage in either house of the legislature of any law to increase the rate of the state sales tax or to increase any of the rates of the income tax or franchise tax requires the approval of two-thirds of the members present.

Section 3. Numbering of new provision. The new subsection (3) of section 8 of article VIII of the constitution created in this joint resolution shall be designated by the next higher open whole subsection number in that section in that article if, before the ratification by the people of the amendment proposed in this joint resolution, any other ratified amendment has created a subsection (3) of section 8 of article VIII of the constitution of this state. If one or more joint resolutions create a subsection (3) of section 8 of article VIII simultaneously with the ratification by the people of the amendment proposed in this joint resolution, the subsections created shall be numbered and placed in a sequence so that the subsections created by the joint resolution having the lowest enrolled joint resolution number have the numbers designated in that joint resolution and the subsections created by the other joint

- resolutions have numbers that is in the same ascending order as are the numbers of the enrolled joint resolutions creating the subsections.
- 3 **Be it further resolved, That** this proposed amendment be referred to the 4 legislature to be chosen at the next general election and that it be published for 3 5 months previous to the time of holding such election.

6 (END)