

**SENATE SUBSTITUTE AMENDMENT 1,
TO 2007 SENATE JOINT RESOLUTION 80**

March 7, 2008 – Offered by Senator HANSEN.

1 ***To amend*** section 1 of article VIII; and ***to create*** section 1 (1) (e) of article VIII of
2 the constitution; **relating to:** providing property tax relief to persons who have
3 their principal dwelling in this state (first consideration).

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

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

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

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

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

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

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

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

13 **SECTION 2.** Section 1 (1) (e) of article VIII of the constitution is created to read:

14 [Article VIII] Section 1 (1) (e) The legislature shall provide by law a property
15 tax exemption for property that is used by the property owner as his or her principal
16 dwelling. The property tax exemption shall apply only to the first \$60,000, as
17 adjusted by the annual change in inflation, of the property's fair market value.

18 **SECTION 3. Numbering of new provisions.** (1) The new subsection (1) of
19 section 1 of article VIII of the constitution resulting from the amendment of section
20 1 of article VIII of the constitution by this joint resolution shall be designated by the
21 next higher open whole subsection number in that section in that article if, before the
22 ratification by the people of the amendment proposed in this joint resolution, any
23 other ratified amendment has created a subsection (1) of section 1 of article VIII of
24 the constitution of this state. If one or more joint resolutions create a subsection (1)
25 of section 1 of article VIII simultaneously with the ratification by the people of the

1 amendment proposed in this joint resolution, the subsections created shall be
2 numbered and placed in a sequence so that the subsections created by the joint
3 resolution having the lowest enrolled joint resolution number have the numbers
4 designated in that joint resolution and the subsections created by the other joint
5 resolutions have numbers that are in the same ascending order as are the numbers
6 of the enrolled joint resolutions creating the subsections.

7 (2) The new subsection (2) of section 1 of article VIII of the constitution
8 resulting from the amendment of section 1 of article VIII of the constitution by this
9 joint resolution shall be designated by the next higher open whole subsection number
10 in that section in that article if, before the ratification by the people of the
11 amendment proposed in this joint resolution, any other ratified amendment has
12 created a subsection (2) of section 1 of article VIII of the constitution of this state.
13 If one or more joint resolutions create a subsection (2) of section 1 of article VIII
14 simultaneously with the ratification by the people of the amendment proposed in this
15 joint resolution, the subsections created shall be numbered and placed in a sequence
16 so that the subsections created by the joint resolution having the lowest enrolled joint
17 resolution number have the numbers designated in that joint resolution and the
18 subsections created by the other joint resolutions have numbers that are in the same
19 ascending order as are the numbers of the enrolled joint resolutions creating the
20 subsections.

21 (3) The new paragraph (e) of subsection (1) of section 1 of article VIII of the
22 constitution created in this joint resolution shall be designated by the next higher
23 open whole paragraph letter in that subsection in that section in that article if, before
24 the ratification by the people of the amendment proposed in this joint resolution, any
25 other ratified amendment has created a paragraph (e) of subsection (1) of section 1

1 of article VIII of the constitution of this state. If one or more joint resolutions create
2 a paragraph (e) of subsection (1) of section 1 of article VIII simultaneously with the
3 ratification by the people of the amendment proposed in this joint resolution, the
4 paragraphs created shall be lettered and placed in a sequence so that the paragraphs
5 created by the joint resolution having the lowest enrolled joint resolution number
6 have the letters designated in that joint resolution and the paragraphs created by
7 the other joint resolutions have letters that are in the same ascending order as are
8 the letters of the enrolled joint resolutions creating the paragraphs.

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

12 (END)