

2007 DRAFTING REQUEST

Senate Substitute Amendment (SSA-SJR80)

Received: **03/05/2008**

Received By: **jkreye**

Wanted: **Today**

Identical to LRB:

For: **David Hansen (608) 266-5670**

By/Representing: **jay**

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

Drafter: **jkreye**

May Contact:

Addl. Drafters:

Subject: **Constitutional Amendments**

Extra Copies:

Submit via email: **YES**

Requester's email: **Sen.Hansen@legis.wisconsin.gov**

Carbon copy (CC:) to: **joseph.kreye@legis.wisconsin.gov**

Pre Topic:

No specific pre topic given

Topic:

Property tax exemption for principal dwellings

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>
/?	jkreye 03/05/2008	csicilia 03/05/2008		_____			
/1			nnetzke 03/05/2008	_____	lparisi 03/05/2008	lparisi 03/05/2008	

FE Sent For:

<END>

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1?	jkreye	1 gjs 3/5 08	nwn 3/5	nwn/rs 3/5			

FE Sent For:

<END>

Kreye, Joseph

From: Wadd, Jay
Sent: Wednesday, March 05, 2008 11:55 AM
To: Kreye, Joseph
Cc: Olin, Rick
Subject: SJR-80 Sub

Joe,
Would you please draft a sub amendment to SJR-80 that removes language relating to the tax credit so it is a straight up exemption?

Thanks,

Jay

5034/11

SSA to

895

2007 SENATE JOINT RESOLUTION 80

in 3-5-08
today

January 15, 2008 - Introduced by Senators HANSEN, BRESKE, WIRCH, DECKER, KREITLOW, JAUCH, MILLER, CARPENTER, ROBSON, LASSA, ERPENBACH, LEHMAN and COGGS, cosponsored by Representatives SOLETSKI, HILGENBERG, SHERIDAN, POCAN, TURNER, BLACK, BERCEAU, PORE-ROBERTS, SEIDEL, HEBL, BOYLE, TOLES, STASKUNAS and FIELDS. Referred to Committee on Tax Fairness and Family Prosperity.

Prop Cat

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

Analysis by the Legislative Reference Bureau

This proposed constitutional amendment, proposed to the 2007 legislature on first consideration, excepts from the requirement of the "uniformity clause" a property tax credit provided to individuals who own property in this state that the individual uses as his or her principal dwelling, if the credit is determined by multiplying the school tax rate applicable to the property by the property's fair market value. The fair market value, however, may not exceed \$60,000, as adjusted by the annual change in inflation.

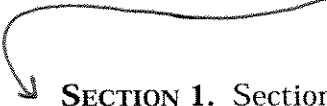
The general statement of the Wisconsin Constitution that the "rule of taxation shall be uniform" is subject to other exceptions: real estate taxes may be collected in more than one way, and forests, minerals, agricultural land, undeveloped land, and certain kinds of personal property may be taxed differently than is other property.

In addition to the substantive changes, this joint resolution makes stylistic changes and breaks section 1 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 two successive legislatures, and ratification by the people, before it can become effective.

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

LPS:
fix component 2 -
(this should be
action: con: amend)



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

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

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

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

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

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

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

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

22 [Article VIII] Section 1 (1) (e) The legislature shall provide by law a property
23 tax ~~on all individuals who own~~ property ~~in this state~~ that ~~the individual uses~~ ^{is} as
24 his or her principal dwelling, if the credit is determined by multiplying the school tax
25 ~~rate applicable to the property by the property's fair market value.~~ The fair market

exemption for

period starts

used by the property owner

The property tax exemption shall³ apply only to the first

1 ~~value, however, may not exceed~~ \$60,000, as adjusted by the annual change in

2 inflation *of the property's fair market value*

3 **SECTION 3. Numbering of new provisions.** (1) The new subsection (1) of

4 section 1 of article VIII of the constitution resulting from the amendment of section

5 1 of article VIII of the constitution by this joint resolution shall be designated by the

6 next higher open whole subsection number in that section in that article if, before the

7 ratification by the people of the amendment proposed in this joint resolution, any

8 other ratified amendment has created a subsection (1) of section 1 of article VIII of

9 the constitution of this state. If one or more joint resolutions create a subsection (1)

10 of section 1 of article VIII simultaneously with the ratification by the people of the

11 amendment proposed in this joint resolution, the subsections created shall be

12 numbered and placed in a sequence so that the subsections created by the joint

13 resolution having the lowest enrolled joint resolution number have the numbers

14 designated in that joint resolution and the subsections created by the other joint

15 resolutions have numbers that are in the same ascending order as are the numbers

16 of the enrolled joint resolutions creating the subsections.

17 (2) The new subsection (2) of section 1 of article VIII of the constitution

18 resulting from the amendment of section 1 of article VIII of the constitution by this

19 joint resolution shall be designated by the next higher open whole subsection number

20 in that section in that article if, before the ratification by the people of the

21 amendment proposed in this joint resolution, any other ratified amendment has

22 created a subsection (2) of section 1 of article VIII of the constitution of this state.

23 If one or more joint resolutions create a subsection (2) of section 1 of article VIII

24 simultaneously with the ratification by the people of the amendment proposed in this

25 joint resolution, the subsections created shall be numbered and placed in a sequence

1 so that the subsections created by the joint resolution having the lowest enrolled joint
2 resolution number have the numbers designated in that joint resolution and the
3 subsections created by the other joint resolutions have numbers that are in the same
4 ascending order as are the numbers of the enrolled joint resolutions creating the
5 subsections.

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

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

22 (END)