

2009 DRAFTING REQUEST

Assembly Joint Resolution

Received: 02/13/2009

Received By: jkreye

Wanted: As time permits

Identical to LRB:

For: James Soletski (608) 266-0485

By/Representing: dan

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: Rep.Soletski@legis.wisconsin.gov

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

Pre Topic:

No specific pre topic given

Topic:

Property tax relief

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 02/13/2009	kfollett 02/16/2009		_____			
/1			phenry 02/16/2009	_____	mbarman 02/16/2009	lparisi 02/16/2009	

FE Sent For: *none*

<END>

2009 DRAFTING REQUEST

Assembly Joint Resolution

Received: 02/13/2009

Received By: jkreye

Wanted: As time permits

Identical to LRB:

For: James Soletski (608) 266-0485

By/Representing: dan

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: Rep.Soletski@legis.wisconsin.gov

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

Pre Topic:

No specific pre topic given

Topic:

Property tax relief

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 02/13/2009	kfollett 02/16/2009		_____			
/1			phenry 02/16/2009	_____	mbarman 02/16/2009		

FE Sent For:

<END>

2009 DRAFTING REQUEST

Assembly Joint Resolution

Received: 02/13/2009

Received By: jkreye

Wanted: As time permits

Identical to LRB:

For: James Soletski (608) 266-0485

By/Representing: dan

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: Rep.Soletski@legis.wisconsin.gov

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

Pre Topic:

No specific pre topic given

Topic:

Property tax relief

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	1/16 jf 2/16	2/16 ph	2/16 ph			
FE Sent For:							

<END>

2/23/11

assembly

2009 SENATE JOINT RESOLUTION 7

in 2-13-09

February 3, 2009 - Introduced by Senators HANSEN, WIRCH, LEHMAN, ERPENBACH, LASSA, DECKER, PLALE, CARPENTER and RISSER, cosponsored by Representatives SOLETSKI, GARTHWAITE, POPE-ROBERTS, BENEDICT, STASKUNAS, FIELDS, TURNER, BLACK, BERCEAU, ZEPNICK and POCAN. Referred to Committee on Health, Health Insurance, Privacy, Property Tax Relief, and Revenue.

Regen

SOON

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 from school district
3 property taxes to persons who have their principal dwelling in this state (first
4 consideration).

Analysis by the Legislative Reference Bureau

This proposed constitutional amendment, proposed to the 2009 legislature on first consideration, excepts from the requirement of the "uniformity clause" a property tax exemption from school district property taxes that is provided to individuals who own property in this state that the individual uses as his or her principal dwelling. The exemption applies only to the first \$60,000, as adjusted by the annual change in inflation, of the property's fair market value.

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.

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

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

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

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

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

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

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

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

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

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

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

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)

Parisi, Lori

From: Young, Dan
Sent: Monday, February 16, 2009 1:32 PM
To: LRB.Legal
Subject: Draft Review: LRB 09-2123/1 Topic: Property tax relief

Please Jacket LRB 09-2123/1 for the ASSEMBLY.