



## ASSEMBLY BILL 5

1     **AN ACT** *to create* 13.085 of the statutes; **relating to:** requiring a supermajority  
2             for passage of tax increase legislation.

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*Analysis by the Legislative Reference Bureau*

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

3             **SECTION 1.** 13.085 of the statutes is created to read:  
4             **13.085 Bills increasing certain tax rates. (1)** Except as provided in sub.  
5             (2), no house of the legislature may pass a bill that increases the rate of the state sales  
6             tax or that increases any of the rates of the income tax or franchise tax unless the bill  
7             is approved by two-thirds of those members present and voting.  
8             **(2)** Subsection (1) shall not apply if the legislature passes a joint resolution  
9             requiring a statewide advisory referendum on the question of whether the

1 legislature should authorize the tax increase provided in the bill and a majority of  
2 voters voting at the referendum vote to approve the tax increase.

3 (END)