



WISCONSIN LEGISLATIVE COUNCIL ACT MEMO

2011 Wisconsin Act 9
[January 2011 Special Session
Assembly Bill 5]

**Supermajority for Passage of Tax
Increase Legislation**

2011 Wisconsin Act 9 specifies that no house of the Legislature may pass a bill that increases the rate of the state sales tax or that increases any of the rates of the income tax or franchise tax unless the bill is approved by two-thirds of the present and voting members of the house.

The Act also provides an exception to the supermajority requirement if each of the following occur:

- The Legislature passes a joint resolution authorizing a statewide advisory referendum on whether the Legislature should authorize the tax rate increase.
- A majority of voters voting at the referendum vote to approve the tax increase.

Effective date: 2011 Wisconsin Act takes effect on March 9, 2011.

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This memo provides a brief description of the Act. For more detailed information, consult the text of the law and related legislative documents at the Legislature's Web site at: <http://www.legis.state.wi.us/>.