



## 2007 SENATE JOINT RESOLUTION 80

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, POPE-ROBERTS, SEIDEL, HEBL, BOYLE, TOLES, STASKUNAS and FIELDS. Referred to Committee on Tax Fairness and Family Prosperity.

- 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).

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### *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.

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

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 credit to individuals who own property in this state that the individual uses 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

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

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)