[Jt. Res. No. 3, A.]

## No. 13, 1927.

## JOINT RESOLUTION

To amend section 1 of article VIII of the constitution, relating to taxation of forests and minerals and of forest and mineral lands, and to submit this amendment to vote of the people at the April election of 1927.

WHEREAS. At the biennial session of the legislature for the year 1925, an amendment to the constitution was proposed and agreed to by a majority of the members elected to each of the two houses, which proposed amendment is as follows:

"(Article VIII) Section 1. The rule of taxation shall be uniform, and taxes shall be levied upon such property with such classifications as to forests and minerals, including or separate or severed from the land, as the legislature shall prescribe. Taxes may also be imposed on incomes, privileges and occupations, which taxes may be graduated and progressive, and reasonable exemptions may be provided."

Resolved by the assembly, the senate concurring, That the foregoing amendment to the constitution of the state of Wisconsin be and the same is hereby agreed to by this legislature; and be it further

*Resolved*, That the foregoing proposed amendment be submitted to vote of the people at the April election in 1927, and if the people shall approve and ratify said amendment by a ma jority of the electors voting thereon such amendment so ratified shall become a part of the constitution of this state

Received March 8, 1927.

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