



State of Wisconsin
2007 - 2008 LEGISLATURE

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**ASSEMBLY SUBSTITUTE AMENDMENT 1,
TO 2007 ASSEMBLY JOINT RESOLUTION 39**

May 17, 2007 - Offered by Representative NEWCOMER.

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:** different property tax levy rates
3 for parts of cities, villages, towns, counties, and school districts added by
4 attachments, consolidations, and agreements (first consideration).

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

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

7 [Article VIII] Section 1 (1) (intro.) The rule of taxation shall be uniform ~~but the~~
8 except as follows:

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

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

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

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

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

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

14 [Article VIII] Section 1 (1) (e) If all or a portion of a city, village, or town becomes
15 part of another city, village, or town; if all or a portion of a county becomes part of
16 another county; or if all or a portion of a school district becomes part of another school
17 district, pursuant to agreement, consolidation, or other law that includes approval
18 of each of the governing bodies of the political subdivisions involved, the governing
19 body of the political subdivision may annually establish an amount of taxes on
20 property for the additional part so that the property tax rates for that part are
21 different from the rates in the remainder of the political subdivision or, if a new
22 political subdivision is formed, the governing body may annually establish an
23 amount of taxes on property for those parts previously in different political
24 subdivisions so that the property tax rates for those parts are different from each
25 other, but the rates for each part shall be uniform within that part. Different rates

1 may apply for not more than 12 years, beginning with the year the different rates
2 could first apply.

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)