



State of Wisconsin  
2007 - 2008 LEGISLATURE

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**SENATE SUBSTITUTE AMENDMENT 1,  
TO 2007 SENATE JOINT RESOLUTION 80**

March 7, 2008 – Offered by Senator HANSEN.

1       **To amend** section 1 of article VIII; and **to create** section 1 (1) (e) of article VIII of  
2           the constitution; **relating to:** providing property tax relief to persons who have  
3           their principal dwelling in this state (first consideration).

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

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

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

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

10          (b) Taxes shall be levied upon such property with such classifications as to  
11       forests and minerals including or separate or severed from the land, as the  
12       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) The legislature shall provide by law a property  
15          tax exemption for property that is used by the property owner as his or her principal  
16          dwelling. The property tax exemption shall apply only to the first \$60,000, as  
17          adjusted by the annual change in inflation, of the property's fair market value.

18          **SECTION 3. Numbering of new provisions.** (1) The new subsection (1) of  
19          section 1 of article VIII of the constitution resulting from the amendment of section  
20          1 of article VIII of the constitution by this joint resolution shall be designated by the  
21          next higher open whole subsection number in that section in that article if, before the  
22          ratification by the people of the amendment proposed in this joint resolution, any  
23          other ratified amendment has created a subsection (1) of section 1 of article VIII of  
24          the constitution of this state. If one or more joint resolutions create a subsection (1)  
25          of section 1 of article VIII simultaneously with the ratification by the people of the

1 amendment proposed in this joint resolution, the subsections created shall be  
2 numbered and placed in a sequence so that the subsections created by the joint  
3 resolution having the lowest enrolled joint resolution number have the numbers  
4 designated in that joint resolution and the subsections created by the other joint  
5 resolutions have numbers that are in the same ascending order as are the numbers  
6 of the enrolled joint resolutions creating the subsections.

7 (2) The new subsection (2) of section 1 of article VIII of the constitution  
8 resulting from the amendment of section 1 of article VIII of the constitution by this  
9 joint resolution shall be designated by the next higher open whole subsection number  
10 in that section in that article if, before the ratification by the people of the  
11 amendment proposed in this joint resolution, any other ratified amendment has  
12 created a subsection (2) of section 1 of article VIII of the constitution of this state.  
13 If one or more joint resolutions create a subsection (2) of section 1 of article VIII  
14 simultaneously with the ratification by the people of the amendment proposed in this  
15 joint resolution, the subsections created shall be numbered and placed in a sequence  
16 so that the subsections created by the joint resolution having the lowest enrolled joint  
17 resolution number have the numbers designated in that joint resolution and the  
18 subsections created by the other joint resolutions have numbers that are in the same  
19 ascending order as are the numbers of the enrolled joint resolutions creating the  
20 subsections.

21 (3) The new paragraph (e) of subsection (1) of section 1 of article VIII of the  
22 constitution created in this joint resolution shall be designated by the next higher  
23 open whole paragraph letter in that subsection in that section in that article if, before  
24 the ratification by the people of the amendment proposed in this joint resolution, any  
25 other ratified amendment has created a paragraph (e) of subsection (1) of section 1

1 of article VIII of the constitution of this state. If one or more joint resolutions create  
2 a paragraph (e) of subsection (1) of section 1 of article VIII simultaneously with the  
3 ratification by the people of the amendment proposed in this joint resolution, the  
4 paragraphs created shall be lettered and placed in a sequence so that the paragraphs  
5 created by the joint resolution having the lowest enrolled joint resolution number  
6 have the letters designated in that joint resolution and the paragraphs created by  
7 the other joint resolutions have letters that are in the same ascending order as are  
8 the letters of the enrolled joint resolutions creating the paragraphs.

9 ***Be it further resolved, That*** this proposed amendment be referred to the  
10 legislature to be chosen at the next general election and that it be published for 3  
11 months previous to the time of holding such election.

12 (END)