



State of Wisconsin  
2009 - 2010 LEGISLATURE

LRBs0314/1  
SRM:kjf:md

**ASSEMBLY SUBSTITUTE AMENDMENT 1,  
TO 2009 ASSEMBLY JOINT RESOLUTION 8**

March 3, 2010 – Offered by Representative SHERMAN.

1     **To amend** section 2 of article VIII of the constitution; **relating to:** legislative  
2             appropriations for property tax relief (first consideration).

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***Analysis by the Legislative Reference Bureau***

The constitution’s “uniformity clause,” section 1 of article VIII, requires that taxation shall be uniform on all taxable property, based on value without distinguishing owner-occupied dwellings from other property.

This proposed constitutional amendment, proposed to the 2009 legislature on first consideration, permits the legislature to appropriate moneys for property tax relief for individuals who own property in this state that they use as their principal dwellings. Such appropriations need not provide property tax relief that is uniform with other principal dwellings or with other real property.

A constitutional amendment requires adoption by two successive legislatures, and ratification by the people, before it can become effective.

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

4             **SECTION 1.** Section 2 of article VIII of the constitution is amended to read:

5             [Article VIII] Section 2. No money shall be paid out of the treasury except in  
6             pursuance of an appropriation by law. No appropriation shall be made for the

1 payment of any claim against the state except claims of the United States and  
2 judgments, unless filed within six years after the claim accrued. The legislature may  
3 appropriate moneys to provide property tax relief to individuals who own property  
4 in this state that the individuals use as principal dwellings, and such appropriations  
5 need not provide property tax relief that is uniform with other principal dwellings  
6 or other real property, notwithstanding section 1.

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

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(END)