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LRB-1887/1 PJD:kmg:jf

## 2001 ASSEMBLY JOINT RESOLUTION 50

March 30, 2001 – Introduced by Representatives Grothman, Gunderson, Ladwig, F. Lasee, McCormick, Nass, Owens, Pettis, Powers, Stone and Suder, cosponsored by Senators Darling and Plache. Referred to Committee on Tax and Spending Limitations.

To create section 35 of article IV of the constitution; relating to: requiring local
approval of certain local taxes and charges (first consideration).

## Analysis by the Legislative Reference Bureau

This proposed constitutional amendment, proposed to the 2001 legislature on first consideration, requires, in order to create a tax or to allow a charge against another unit of government, the approval, by the boards of all of the affected counties, of all taxes that are imposed in, and of all charges against, fewer than all counties and the approval, by the governing bodies of all of the affected cities, villages, or towns, of all taxes that are imposed in, and of all charges against, fewer than all cities, villages, or towns.

A proposed constitutional amendment requires adoption by 2 successive legislatures, and ratification by the people, before it can become effective.

## Resolved by the assembly, the senate concurring, That:

**Section 1.** Section 35 of article IV of the constitution is created to read:

[Article IV] Section 35. A law that is enacted after January 1, 2005, and that would impose a tax over, or allow a charge against, at least one entire county but not over all counties is not effective unless the law is approved by the board of each county over which the tax is to be imposed or against which the charge is to be made.

A law that is enacted after January 1, 2005, and that would impose a tax over, or allow a charge against, at least one entire city, village, or town but not over all units of government of that kind is not effective unless the law is approved by the governing body of each city, village, or town over which the tax is to be imposed or against which the charge is to be made.

Section 2. Numbering of new section. The new section 35 of article IV of the constitution created in this joint resolution shall be designated by the next higher open whole section number in that article if, before the ratification by the people of the amendment proposed in this joint resolution, any other ratified amendment has created a section 35 of article IV of the constitution of this state. If one or more joint resolutions create a section 35 of article IV simultaneously with the ratification by the people of the amendment proposed in this joint resolution, the sections created shall be numbered and placed in a sequence so that the sections created by the joint resolution having the lowest enrolled joint resolution number have the numbers designated in that joint resolution and the sections created by the other joint resolutions have numbers that are in the same ascending order as are the numbers of the enrolled joint resolutions creating the sections.

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

(END)