State of Wisconsin

January 2011 Special Session
Assembly Bill 5

Date of enactment: **February 22, 2011**
Date of publication*: **March 8, 2011**

2011 WISCONSIN ACT 9

AN ACT *to create* 13.085 of the statutes; **relating to:** requiring a supermajority for passage of tax increase legislation.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

SECTION 1. 13.085 of the statutes is created to read:

13.085 Bills increasing certain tax rates. (1) Except as provided in sub. (2), no house of the legislature may pass a bill that increases the rate of the state sales tax or that increases any of the rates of the income tax or franchise tax unless the bill is approved by two–thirds of those members present and voting.

(2) Subsection (1) shall not apply if the legislature passes a joint resolution requiring a statewide advisory referendum on the question of whether the legislature should authorize the tax increase provided in the bill and a majority of voters voting at the referendum vote to approve the tax increase.