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Supermajority Amendment is Unnecessary and Would Tie Lawmakers' Hands During a Budget Crisis

New Issue Brief Outlines Numerous Problems with Proposed Constitutional Change

A proposed amendment to the Wisconsin Constitution would hinder tax reform, and make it more difficult for the state to invest in its infrastructure. Under the amendment, a two-thirds majority of both houses of the Legislature would be required to pass an increase in the rate of the state individual income tax, corporate income tax, or sales tax. A supermajority vote would not be required to increase the gas tax or increase fees.

A [new analysis by the Wisconsin Budget Project](#) explains why the amendment is both unnecessary and presents a threat to the state's future economy and infrastructure. Supporters argue that supermajority requirements keep state taxes lower than they otherwise would be. However, history and geography show this not to be the case. Tax increases are extremely rare in Wisconsin; the sales tax and corporate income tax have not been raised in 32 years. The only increase in the individual income tax in the last 28 years, which took place in 2009, affected only about one out of every hundred tax filers.

Meanwhile, the share of their income Wisconsinites have been paying in taxes has been declining for years. Moreover, there are already legislative obstacles to tax increases. A law passed in 2011 already requires a two-thirds majority in both houses of the legislature to raise taxes. The only major difference between this law and the proposed constitution amendment is that lawmakers would be able to change the law through the ordinary legislative process if they saw fit.

"The supermajority amendment is problematic on a number of counts," said Jon Peacock, director of the Wisconsin Budget Project. "It would tie legislators' hands during future budget crises. It would make real tax reform, involving shifting a portion of the tax burden from one group to another, extremely difficult. And it could force lawmakers to make painful spending cuts that are opposed by the people of the state and likely to harm our economy."

"Taxes have been decreasing for several years, and there are already mechanisms in place that discourage lawmakers from raising taxes," said Tamarine Cornelius, author of the report. "This amendment jeopardizes Wisconsin's future by limiting our options, without offering any meaningful advantages in return."

The Budget Project brief is online at <http://www.wisconsinbudgetproject.org/supermajority-amendment-puts-wisconsins-future-at-risk-2>.

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