

1 STATE OF OKLAHOMA

2 1st Session of the 56th Legislature (2017)

3 SENATE JOINT
4 RESOLUTION 33

By: Newhouse

5
6 AS INTRODUCED

7 A Joint Resolution directing the Secretary of State
8 to refer to the people for their approval or
9 rejection a proposed amendment to Section 6 of
10 Article X of the Oklahoma Constitution; making
property of Oklahoma Turnpike Authority subject to ad
valorem tax; providing ballot title; and directing
filing.

11
12
13 BE IT RESOLVED BY THE SENATE AND THE HOUSE OF REPRESENTATIVES OF THE
14 1ST SESSION OF THE 56TH OKLAHOMA LEGISLATURE:

15 SECTION 1. The Secretary of State shall refer to the people for
16 their approval or rejection, as and in the manner provided by law,
17 the following proposed amendment to Section 6 of Article X of the
18 Oklahoma Constitution to read as follows:

19 Section 6. A. Except as otherwise provided in subsection B of
20 this section, all property used for free public libraries, free
21 museums, public cemeteries, property used exclusively for nonprofit
22 schools and colleges, and all property used exclusively for
23 religious and charitable purposes, and all property of the United
24 States except property for which a federal agency obtains title

1 through foreclosure, voluntary or involuntary liquidation or
2 bankruptcy unless the taxation of such property is prohibited by
3 federal law; all property of this state except property of the
4 Oklahoma Turnpike Authority, and of counties and of municipalities
5 of this state; household goods of the heads of families, tools,
6 implements, and livestock employed in the support of the family, not
7 exceeding One Hundred Dollars (\$100.00) in value, and all growing
8 crops, shall be exempt from taxation: Provided, that all property
9 not herein specified now exempt from taxation under the laws of the
10 Territory of Oklahoma, shall be exempt from taxation until otherwise
11 provided by law. The Legislature may pass any additional laws that
12 may be required to provide for the levy of tax on the property of
13 the Oklahoma Turnpike Authority, which shall be assessed by the
14 State Board of Equalization.

15 All property owned by the Murrow Indian Orphan Home, located in
16 Coal County, and all property owned by the Whitaker Orphan Home,
17 located in Mayes County, so long as the same shall be used
18 exclusively as free homes or schools for orphan children, and for
19 poor and indigent persons, and all fraternal orphan homes, and other
20 orphan homes, together with all their charitable funds, shall be
21 exempt from taxation, and such property as may be exempt by reason
22 of treaty stipulations, existing between the Indians and the United
23 States government, or by federal laws, during the force and effect
24 of such treaties or federal laws. The Legislature may authorize any

1 incorporated city or town, by a majority vote of its electors voting
2 thereon, to exempt manufacturing establishments and public utilities
3 from municipal taxation, for a period not exceeding five (5) years,
4 as an inducement to their location.

5 Up to one hundred (100) square feet of a storm shelter designed
6 for protection and safety from tornadoes or tornadic winds and
7 installed or added to an improvement to real property after January
8 1, 2002, shall be exempt from taxation. A storm shelter shall
9 include, but not be limited to, a safe room built as part of and
10 within an improvement to real property. If title to property with
11 an exempt storm shelter is transferred, changed or conveyed to
12 another person, such storm shelter shall be assessed for that year
13 based on the fair cash value as set forth in Section 8 of this
14 article.

15 B. The board of county commissioners of any county may call a
16 special election to determine whether or not household goods of the
17 heads of families and livestock employed in support of the family
18 located within the county shall be exempt from ad valorem taxation.
19 Such an election shall also be called by the board upon petition
20 signed by not less than twenty-five percent (25%) of the registered
21 voters of the county. Upon passage of the question, the exemption
22 provided for in this subsection shall become effective on January 1
23 of the following year.

24

1 SECTION 2. The Ballot Title for the proposed Constitutional
2 amendment as set forth in SECTION 1 of this resolution shall be in
3 the following form:

4 BALLOT TITLE

5 Legislative Referendum No. _____ State Question No. _____

6 THE GIST OF THE PROPOSITION IS AS FOLLOWS:

7 This measure amends Section 6 of Article 10 of the Oklahoma
8 Constitution. Certain property is exempt from property tax.

9 The property of the Oklahoma Turnpike Authority is exempt. This
10 would remove the exemption for the Turnpike Authority. It would
11 allow the Legislature to pass laws to implement this change.

12 SHALL THE PROPOSAL BE APPROVED?

13 FOR THE PROPOSAL - YES _____

14 AGAINST THE PROPOSAL - NO _____

15 SECTION 3. The President Pro Tempore of the Senate shall,
16 immediately after the passage of this resolution, prepare and file
17 one copy thereof, including the Ballot Title set forth in SECTION 2
18 hereof, with the Secretary of State and one copy with the Attorney
19 General.

20
21 56-1-860 JCR 1/19/2017 6:11:20 PM

22
23
24