

STATE OF OKLAHOMA

2nd Session of the 44th Legislature (1994)  
COMMITTEE SUBSTITUTE FOR  
SENATE JOINT  
RESOLUTION NO. 19

By: Long (Lewis)

COMMITTEE SUBSTITUTE

( Joint Resolution - Sales Tax - ballot  
title - filing -

special election )

BE IT RESOLVED BY THE SENATE AND THE HOUSE OF REPRESENTATIVES OF  
THE 2ND SESSION OF THE 44TH OKLAHOMA LEGISLATURE:

SECTION 1. The Secretary of State shall refer to the people  
for their approval or rejection at the next general election, as  
and in the manner provided by law, Section 2 of this resolution.

SECTION 2. NEW LAW A new section of law to be codified  
in the Oklahoma Statutes as Section 1354.1a of Title 68, unless  
there is created a duplication in numbering, reads as follows:

A. There is hereby levied upon all sales, not otherwise  
exempted in the Oklahoma Sales Tax Code, Section 1350 et seq. of  
Title 68 of the Oklahoma Statutes, an excise tax of four and one-  
half percent (4.5%) of the gross receipts or gross proceeds of  
each sale of the following:

1. Legal services;
2. Engineering, architectural and surveying services;
3. Accounting, auditing and bookkeeping services;
4. Management and public relations services; and
5. Newspaper advertising.

Provided, the provisions of this section shall not apply to  
any sale which is subject to taxation pursuant to the provisions  
of the Oklahoma Sales Tax Code, Section 1350 et seq. of Title 68  
of the Oklahoma Statutes.

B. Notwithstanding the provisions of Section 1353 of Title 68 of the Oklahoma Statutes, all revenues received pursuant to the provisions of this section shall be apportioned and distributed monthly by the Oklahoma Tax Commission as follows:

1. Twenty-five percent (25%) shall be apportioned to the various school districts in an amount based upon the proportion that each district's average daily attendance bears to the total average daily attendance as certified by the State Department of Education;

2. Ten percent (10%) shall be apportioned to the various school districts in the manner prescribed in paragraph 1 of this subsection for the purpose of funding early childhood education programs in public schools;

3. Five percent (5%) shall be apportioned to the various school districts in the manner prescribed in paragraph 1 of this subsection for the purpose of providing security at public schools;

4. Twenty-five percent (25%) shall be remitted to the State Treasurer to be credited to the General Revenue Fund of the State Treasury;

5. Ten percent (10%) shall be transmitted to law enforcement agencies of the various municipalities and counties based upon a formula to be developed by the Council on Law Enforcement Education and Training;

6. Ten percent (10%) shall be transmitted to fire protection agencies of the various municipalities and counties based upon a formula to be developed by the State Fire Marshal;

7. Five percent (5%) shall be apportioned to the various counties in the same manner as prescribed by paragraph 4 of subsection A of Section 1104 of Title 47 of the Oklahoma Statutes for the purpose of constructing and maintaining county highways;

8. Five percent (5%) shall be remitted to the State Treasurer to be credited to the Child Abuse Prevention Fund created in Section 1-227.8 of Title 63 of the Oklahoma Statutes; and

9. Five percent (5%) shall be transmitted to district attorneys based upon a formula to be developed by the District Attorneys' Council.

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

BALLOT TITLE

Legislative Referendum No. \_\_\_\_\_ State Question No. \_\_\_\_\_

THE GIST OF THE PROPOSITION IS AS FOLLOWS:

This measure would levy an excise tax of 4.5 percent on the gross receipts or gross proceeds of sales of certain services. Services which would be subject to the tax would include legal advice or services, engineering, architectural and surveying services, accounting, auditing and bookkeeping services, research, development and testing services, and management and public relations services. Revenues from the tax would be divided between school districts, the General Revenue Fund, local law enforcement agencies, local fire protection agencies, county highways, the Child Abuse Prevention Fund and district attorneys.

SHALL THIS ACT BE APPROVED BY THE PEOPLE?

   / YES, FOR THE ACT

   / NO, AGAINST THE ACT

SECTION 4. The President Pro Tempore of the Senate shall, immediately after the passage of this resolution, prepare and file one copy thereof, including the Ballot Title set forth in SECTION 3 hereof, with the Secretary of State and one copy with the Attorney General.

SECTION 5. A special election is hereby ordered to be held throughout the State of Oklahoma on the date of the next statewide primary or special election, at which time the proposed laws, as set forth in SECTION 2 of this resolution, shall be submitted to the people of Oklahoma for their approval or rejection as and in the manner provided by law.

44-2-2212 CD