

ENGROSSED SENATE
JOINT
RESOLUTION NO. 13

By: Wilkerson of the Senate

and

Hefner of the House

A Joint Resolution directing the Secretary of State to refer to the people for their approval or rejection a proposed act relating to revenue and taxation; levying excise tax of twenty-five cents on the sale or rental of video tapes; providing exemptions; apportioning revenue and specifying purpose; providing for codification; providing an effective date; providing ballot title; and directing filing.

BE IT RESOLVED BY THE SENATE AND THE HOUSE OF REPRESENTATIVES OF THE
1ST 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, Sections 2 and 3 of this act.

SECTION 2. NEW LAW A new section of law to be codified in the Oklahoma Statutes as Section 3501 of Title 68, unless there is created a duplication in numbering, reads as follows:

A. There is hereby levied an excise tax of twenty-five cents (\$0.25) upon the sale or rental of every video tape, which shall be reported and collected in the same manner as provided by law for the reporting and collecting of sales or use taxes within this state.

B. Sales or rentals of video tapes which are exempt from sales or use taxes pursuant to the provisions of the Oklahoma Sales Tax Code, Section 1351 et seq. of Title 68 of the Oklahoma Statutes, or the Oklahoma Use Tax Code, Section 1401 et seq. of Title 68 of the

Oklahoma Statutes, shall be exempt from the tax levied pursuant to the provisions of this section.

C. The revenue collected by the Oklahoma Tax Commission from the tax levied pursuant to the provisions of this section, together with any interest and penalties thereon, shall be deposited in the General Revenue Fund and shall be appropriated by the Legislature exclusively for state and county law enforcement and corrections.

SECTION 3. Section 2 of this act shall become effective December 1, 1994.

SECTION 4. The Ballot Title for the proposed act as set forth in SECTIONS 2 and 3 of this act 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 amend Title 68 of the Oklahoma Statutes. It would levy a tax of twenty-five cents on the sale or rental of every video tape. Sales or rentals of video tapes which are exempt from sales or use taxes would be exempt from this tax as well. The revenue would be deposited to the General Revenue Fund. It would be used for state and county law enforcement and corrections. The revenue would be appropriated by the Legislature. The measure would be effective on December 1, 1994.

SHALL THIS AMENDMENT BE APPROVED BY THE PEOPLE?

 / YES, FOR THE AMENDMENT

 / NO, AGAINST THE AMENDMENT

SECTION 5. 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 4 hereof, with the Secretary of State and one copy with the Attorney General.

Passed the Senate the 2nd day of March, 1993.

President of the Senate

Passed the House of Representatives the ____ day of
_____, 1993.

Speaker of the House of
Representatives