

STATE OF OKLAHOMA

2nd Session of the 45th Legislature (1996)

HOUSE CONCURRENT  
RESOLUTION NO. 1124

By: Fields of the House

and

Stipe of the Senate

AS INTRODUCED

A Concurrent Resolution directing the Oklahoma Tax Commission to draft minimum standards for fair and equitable guidelines for assisting county assessors and county excise boards in determining a fair cash value of privately owned broiler houses, poultry barns, or swine operations for ad valorem tax purposes; providing that the county assessors and excise board ultimately determine the fair cash value for ad valorem tax purposes of these facilities; providing that such facilities and associated equipment should be considered in whole; stating such facilities should receive the most favorable federal depreciation level; stating such facilities are agriculture enterprises; and directing distribution.

WHEREAS, privately owned poultry and swine industries are an integral part of the Oklahoma economy and agriculture sector; and

WHEREAS, privately owned poultry and swine industries have been nationally financially impacted by increased input costs such as rising grain prices; and

WHEREAS, the export market for United States produced poultry and swine products has been globally impacted by policy changes in other countries, resulting in reduced production activity in the State of Oklahoma.

NOW, THEREFORE, BE IT RESOLVED BY THE HOUSE OF REPRESENTATIVES OF THE 2ND SESSION OF THE 45TH OKLAHOMA LEGISLATURE, THE SENATE CONCURRING THEREIN:

THAT the Oklahoma Tax Commission shall draft minimum standards for fair and equitable guidelines for assisting county assessors and county excise boards in order to determine the fair cash value of privately owned broiler houses, poultry barns and swine operations for ad valorem tax purposes.

THAT the county assessors and excise boards shall ultimately determine the fair cash value of these facilities for ad valorem tax purposes without the Oklahoma Tax Commission mandating the fair cash value.

THAT such facilities and associated equipment shall be considered in whole and not in part for assessment purposes.

THAT the depreciation schedule of such facilities shall match the federally allowable level of ten years or any other more favorable method of allowable tax treatment of such facilities.

THAT privately owned broiler houses, poultry barns and swine operations shall be considered agriculture enterprises.

THAT copies of this resolution be distributed to the Oklahoma Tax Commission, each county assessor and excise board in this state, and to the Secretary of Agriculture.

45-2-10441            KSM