

SHORT TITLE: Revenue and taxation; referring to a vote of the people four state questions imposing sales taxes on services; special election.

STATE OF OKLAHOMA

2nd Session of the 44th Legislature (1994)

SENATE JOINT
RESOLUTION NO. 19

By: Long (Lewis)

AS INTRODUCED

A Joint Resolution directing the Secretary of State to refer to the people for their approval or rejection four proposed acts relating to revenue and taxation; levying excise tax of four and one-half percent upon certain sales; providing that tax not apply to sales subject to taxation pursuant to Oklahoma Sales Tax Code; specifying apportionment of revenue; providing for codification; providing ballot titles; directing filing; and ordering a 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. Research, development and testing services; and
5. Management and public relations services.

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 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 4 of this resolution.

SECTION 4. NEW LAW A new section of law to be codified in the Oklahoma Statutes as Section 1354.1b 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. Laundry, cleaning and garment services;
2. Services provided by portrait photographic studios;
3. Services provided by beauty shops;
4. Services provided by barber shops;
5. Services provided by funeral service establishments and crematories;
6. Tax return preparation services;
7. Services other than those enumerated herein which are provided to individuals;
8. Advertising;
9. Consumer credit reporting, mercantile reporting and adjustment and collection services;

10. Mailing, reproduction, commercial art and photography and stenographic services;

11. Services to dwellings and other buildings;

12. Equipment rental and leasing;

13. Personnel supply services;

14. Computer programming, data processing and other computer related services;

15. Detective, guard and armored car services;

16. Security systems services;

17. News syndicates;

18. Photofinishing services; and

19. Services other than those enumerated herein which are provided to business establishments.

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 5. 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 6 of this resolution.

SECTION 6. NEW LAW A new section of law to be codified in the Oklahoma Statutes as Section 1354.1c 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. Medical and surgical services;

2. Dental services;
3. Osteopathy services;
4. Health services other than those enumerated herein;
5. Nursing and personal care services;
6. Hospital services;
7. Services provided by medical and dental laboratories; and
8. Services provided by specialty outpatient facilities.

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 7. 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 8 of this resolution.

SECTION 8. NEW LAW A new section of law to be codified in the Oklahoma Statutes as Section 1354.1d 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. Motor vehicle rental and leasing;
2. Motor vehicle parking;
3. Motor vehicle repair;
4. Motor vehicle services other than repair;
5. Electrical repair;
6. Watch, clock and jewelry repair;

7. Reupholstery and furniture repair;
8. Welding;
9. Armature rewinding and rebuilding or repairing electric motors;
10. Specialized repair services other than those enumerated herein;
11. Services provided by dance studios, schools and halls;
12. Services provided by theatrical producers, bands, orchestras and entertainers, other than motion pictures;
13. Dues, fees or admission to or for the privilege of entering or using bowling alleys or lanes;
14. Dues, fees or admission to professional sports or athletic events and services of sports or athletic event promoters;
15. Services provided by physical fitness facilities;
16. Dues, fees or admission to or for the privilege of entering or using golf courses;
17. Dues, fees or admission to or for the privilege of entering or using amusement parks;
18. Dues, fees or admission to or for the privilege of entering or using membership sports and recreation clubs;
19. Amusement and recreation services other than those enumerated herein;
20. Educational services provided by private, for-profit entities;
21. Individual and family social, counseling, welfare or referral services;
22. Residential care services; and
23. Social services other than those enumerated herein.

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 9. 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 10. The Ballot Title for the proposed act as set forth in Section 4 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 services provided to individuals and to businesses. 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 11. The Ballot Title for the proposed act as set forth in Section 6 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 medical and surgical services, dental services, osteopathy services, other health services, nursing and personal care services, hospital services, medical and dental laboratory services and specialty outpatient 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 12. The Ballot Title for the proposed act as set forth in Section 8 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 motor vehicle rental, repair and other services, other repair services, amusement and recreation services, educational services provided by private, for-profit entities and social 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 13. The President Pro Tempore of the Senate shall, immediately after the passage of this resolution, prepare and file one copy thereof, including the Ballot Titles set forth in SECTIONS 9, 10, 11 and 12 hereof, with the Secretary of State and one copy with the Attorney General.

SECTION 14. 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 SECTIONS 2, 4, 6 and 8 of this resolution, shall be submitted to the people of Oklahoma for their approval or rejection as and in the manner provided by law.

44-2-1428

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