ENROLLED SENATE
JOINT
RESOLUTION NO. 21

By: Taylor of the Senate

and

Johnson, Crocker and Cotner
of the House

A Joint Resolution creating the Citizens' Advisory Task Force on Property Taxation; providing for membership, organization, meetings and staffing thereof; authorizing reimbursement for travel expenses for members; specifying duties of Task Force; requiring certain report; providing for termination of Task Force; directing distribution; and declaring an emergency.

WHEREAS, the government of the State of Oklahoma has a responsibility to all citizens of this state to ensure that they are treated and taxed fairly and equitably by state and local government; and

WHEREAS, county governments, school districts, vocational-technical districts, local health departments, emergency medical service districts, libraries and other local governments are under financial distress and the least popular tax, the property tax, is their primary source of revenue for funding local government services; and

WHEREAS, the Legislature has a responsibility to solicit input about improvements in the property tax system in this state from those most affected, the taxpayers.

NOW, THEREFORE, BE IT RESOLVED BY THE SENATE AND THE HOUSE OF REPRESENTATIVES OF THE 1ST SESSION OF THE 45TH OKLAHOMA LEGISLATURE:

SECTION 1. A. There is hereby created the Citizens' Advisory Task Force on Property Taxation.

B. The Task Force shall consist of thirty (30) members, ten of whom shall be appointed by the Governor, ten of whom shall be appointed by the President Pro Tempore of the State Senate and ten of whom shall be appointed by the Speaker of the House of Representatives. A majority of the members serving on the Task Force shall constitute a quorum.

C. The Task Force shall meet at such times and places as it deems necessary to perform its duties as specified in this section. Meetings shall be held at the call of the chair and shall be conducted in accordance with the Oklahoma Open Meeting Act, Section 301 et seq. of Title 25 of the Oklahoma Statutes.

D. Members of the Task Force shall be reimbursed by their appointing authorities for necessary travel expenses incurred in the performance of their duties in accordance with the State Travel Reimbursement Act, Section 500.1 et seq. of Title 74 of the Oklahoma Statutes.

E. The Ad Valorem Division of the Oklahoma Tax Commission shall provide such staff support as is required by the Task Force.

F. The duties of the Task Force shall include:

1. Reviewing the ad valorem tax system in this state to evaluate the system's ability to provide appropriate and timely revenue, distribute tax burdens fairly and equitably, promote economic efficiency and growth, reduce administrative costs and inefficiency and ensure accountability to taxpayers and recipients of ad valorem tax revenue;

2. Reviewing constitutional provisions, laws, rules and procedures relating to each function within the ad valorem tax system, including but not limited to, classification, listing, inspection and valuation of property, setting and application of assessment ratios and millage rates, equalization and adjustment of property values and tax liabilities, payment of ad valorem taxes, collection of ad valorem taxes due and apportionment of ad valorem tax revenue to recipients thereof;

3. Reviewing constitutional provisions, laws, rules and procedures and the performance and resources allocated to each governmental entity with responsibilities related to the ad valorem tax system, including but not limited to, the State Board of Equalization, the Oklahoma Tax Commission and the various county assessors and treasurers;

4. Comparing the ad valorem tax system in this state with systems in other states and other jurisdictions, including but not limited to, a comparison of the tax burden imposed on residents of the various ad valorem taxing jurisdictions and taxpayers owning various types of property in this state with those of other states and other jurisdictions; and

5. Evaluating sources of revenue which could be used as alternatives to all or part of the current ad valorem tax revenue, and evaluating related policy questions, including but not limited to, the ability of local governmental entities to raise revenue or reduce public spending or services, reassignment of public responsibilities and resources between state and local governmental entities and the possible effect of disparities or changes in the allocation of public resources among local governmental entities.

G. The Task Force shall develop a list of options and recommendations for changes in the ad valorem tax system and shall submit a report to the Governor and the Legislature not later than December 1, 1995. The Task Force shall be terminated as of June 30, 1996.

SECTION 2. The Secretary of State shall distribute copies of this resolution to each member of the State Board of Equalization and to the Oklahoma Tax Commission.

SECTION 3. It being immediately necessary for the preservation of the public peace, health and safety, an emergency is hereby declared to exist, by reason whereof this act shall take effect and be in full force from and after its passage and approval.