

STATE OF OKLAHOMA

1st Session of the 47th Legislature (1999)

SENATE JOINT  
RESOLUTION NO. 18

By: Douglass

AS INTRODUCED

A Joint Resolution directing the Secretary of State to refer to the people for their approval or rejection a proposed amendment to Section 5 of Article X of the Constitution of the State of Oklahoma, which relates to revenue and taxation; authorizing Legislature to enact laws providing for tax abatement under certain circumstances; providing ballot title; ordering a special election; and directing filing.

BE IT RESOLVED BY THE SENATE AND THE HOUSE OF REPRESENTATIVES OF THE  
1ST SESSION OF THE 47TH OKLAHOMA LEGISLATURE:

SECTION 1. The Secretary of State shall refer to the people for their approval or rejection, as and in the manner provided by law, the following proposed amendment to Section 5 of Article X of the Constitution of the State of Oklahoma, to read as follows:

Section 5. Surrender of power of taxation - Uniformity of taxes.

~~The~~ A. Except as otherwise provided by this section, the power of taxation shall never be surrendered, suspended, or contracted away.

B. Taxes shall be uniform upon the same class of subjects.

C. The Legislature is hereby authorized to enact laws providing for the abatement of tax assessments, or portions thereof, if:

1. Collection of the tax liability and interest and penalties accruing thereto would reasonably result in the taxpayer declaring bankruptcy;

2. The tax is uncollectible due to insolvency of the taxpayer resulting from factors beyond control of the taxpayer or for other similar cause beyond the control of the taxpayer; or

3. The tax liability is attributable to actions of a person other than the taxpayer and it would be inequitable to hold the taxpayer liable for the tax liability.

SECTION 2. The Ballot Title for the proposed Constitutional amendment as set forth in SECTION 1 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 amends Section 5 of Article 10 of the State Constitution. It allows the Legislature to pass laws providing for the abatement of taxes or parts of taxes. Taxes could only be abated if:

1. Collection of the tax, and interest and penalties, would cause the taxpayer to declare bankruptcy;

2. The tax is not collectible due to insolvency of the taxpayer or other cause due to factors beyond the control of the taxpayer; or

3. The tax results from actions of a person other than the taxpayer and it would be unfair to hold the taxpayer liable for the tax.

SHALL THIS AMENDMENT BE APPROVED BY THE PEOPLE?

YES, FOR THE AMENDMENT

NO, AGAINST THE AMENDMENT

SECTION 3. A special election is hereby ordered to be held throughout the State of Oklahoma on the date of the next statewide primary election or special election, whichever occurs first, at which time the proposed amendment to the Constitution of the State

of Oklahoma, as set forth in SECTION 1 of this resolution, shall be submitted to the people of Oklahoma for their approval or rejection as and in the manner provided by law.

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 2 hereof, with the Secretary of State and one copy with the Attorney General.

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