

STATE OF OKLAHOMA
2nd Session of the 47th Legislature (2000)

SENATE JOINT
RESOLUTION 42

By: Snyder

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; and directing filing.

BE IT RESOLVED BY THE SENATE AND THE HOUSE OF REPRESENTATIVES OF THE
2ND 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, under the same terms and conditions under which federal law permits the abatement of federal tax assessments, or portions thereof.

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 under the same terms and conditions under which federal law allows abatement of federal taxes.

SHALL THIS AMENDMENT BE APPROVED BY THE PEOPLE?

YES, FOR THE AMENDMENT

NO, AGAINST THE AMENDMENT

SECTION 3. 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.

47-2-2265

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